



USER MANUAL

The VATMOSS portal allows users of a taxable person having access to the VATMOSS system to fulfil their tax obligations including the management of the registration data (registration request to the special scheme, updates of the registration data, exclusion request from the special scheme), the management of mandates as well as the filing of VAT returns.



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Table of Contents

1. INTRODUCTION	10
1.1. OBJECTIVE	10
1.2. STRUCTURE OF THE DOCUMENT	10
2. CONNECTION	11
3. INITIAL REGISTRATION IN VATMOSS.....	12
3.1. REGISTRATION REQUEST.....	12
3.1.1. Union scheme	13
3.1.2. Non-Union scheme	19
3.2. REQUEST SUBMISSION.....	22
3.3. PROCESSING OF AN INITIAL REGISTRATION REQUEST	23
4. OTHER TYPES OF REQUESTS.....	24
5. UPDATE OF THE REGISTRATION DATA	26
6. EXCLUSION REQUEST	27
6.1. EXCLUSION FORM.....	27
6.1.1. Union scheme	27
6.1.2. Non-Union Scheme	29
6.2. UPDATE OF THE REGISTRATION DATA AFTER AN EXCLUSION	30
7. RE-REGISTRATION IN VATMOSS.....	31
8. REQUESTS HISTORY	32
9. VAT RETURNS	34
9.1. FILE A VAT RETURN	34
9.1.1. Select VAT return period	36
9.1.2. VAT return form.....	36
9.1.3. Select VAT return start and end dates	39
9.1.4. Fill NETP supplies	40
9.1.5. Fill supplies from Fixed Establishments based in other Member States	41
9.2. IMPORT DATA FROM AN XML FILE	42
9.3. IMPORT DATA FROM ANOTHER VAT RETURN	42
9.4. SAVE VAT RETURN AS DRAFT	43

9.5. MODIFY A DRAFT	43
9.6. DELETE A DRAFT	43
9.7. SUBMIT A VAT RETURN.....	44
9.8. MODIFY A VAT RETURN	45
9.9. TRANSMISSION TO MEMBER STATES OF CONSUMPTION	46
9.10. TRANSMISSION TO MEMBER STATES OF ESTABLISHMENT	47
9.11. STATEMENT OF TRANSACTIONS.....	48
9.11.1. Filter operations	49
9.12. NOTIFICATIONS.....	50
10. NOTIFICATIONS.....	51
10.1. FILTER THE NOTIFICATIONS.....	52
10.2. DISPLAY A NOTIFICATION	53
11. MANDATES	54
11.1. ESTABLISH A MANDATE	56
11.1.1. Agent established in Luxembourg	56
11.1.2. Agent not established in Luxembourg	57
11.2. REVOKE THE MANDATE.....	58
11.3. SHOW THE DETAILS OF A MANDATE	58
12. AGENT.....	59
12.1. MENU	60
12.2. AGENT – LU NETP.....	60
12.2.1. Details of an active mandate	62
12.2.2. Details of an inactive mandate	64
12.3. AGENT – COMPANY ESTABLISHED IN LUXEMBOURG	64
12.3.1. Details of an active mandate	66
12.3.2. Details of an inactive mandate	68
12.4. AGENT – COMPANY NOT ESTABLISHED IN LUXEMBOURG	68
12.4.1. Details of an active mandate	70
12.4.2. Details of an inactive mandate	72
12.5. VAT RETURN	73
13. USER’S PREFERENCES.....	74

LIST OF TABLES

Table 1: Abbreviations and Acronyms.....	6
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LIST OF FIGURES

Figure 1: Special scheme of M1SS.....	7
Figure 2 : M1SS organization at the Grand-Duchy of Luxembourg	8
Figure 3: Connection screen	11
Figure 4: Registration.....	12
Figure 5: Registration not possible.....	13
Figure 6: EU Registration request – part 1	14
Figure 7: EU Registration request – part 2	15
Figure 8: EU Registration request – part 3	15
Figure 9: EU Registration request – Add a fixed establishment.....	16
Figure 10: EU Registration request – part 4	17
Figure 11: Deletion of the draft and loading of the last submitted data	18
Figure 12: Non-EU Registration request – part 1.....	19
Figure 13: Non-EU registration request - part 2	20
Figure 14: Non-EU registration request – part 3	21
Figure 15: Deletion of the draft and loading of the last submitted data	22
Figure 16: Registration request submitted.....	22
Figure 17: E-mail address validated	23
Figure 18: Welcome screen after the acceptance of the registration by the AED	23
Figure 19: Registration request accepted	24
Figure 20: Update the registration	26
Figure 21: Voluntary exclusion from the Union scheme	27
Figure 22: Confirmation of the exclusion request	28
Figure 23: Exclusion request	29
Figure 24: Voluntary exclusion from the non-Union scheme	29
Figure 25: Button “Reregister”	31
Figure 26: Link to the requests history	32
Figure 27: History of the status of the LU NETP in VATMOSS	32
Figure 28: History of the requests of the LU NETP in VATMOSS	33
Figure 29: Requests comparison	33
Figure 30: VAT return list	34
Figure 31: File a VAT return button from the home screen	35
Figure 32: Create a VAT return button from the VAT return main screen	35
Figure 33: VAT return period selection screen	36
Figure 34: EU NETP VAT return creation form.....	38
Figure 35: Non EU NETP VAT return creation form	39
Figure 36: Wrong period	39
Figure 37: NETP supplies.....	40
Figure 38: Empty fields	40
Figure 39: (Alert) The user selected a Member State of consumption in which he has a fixed establishment	41
Figure 40: Fixed establishments supplies	41
Figure 41: (Alert) Inactive fixed establishment.....	41
Figure 42: Import data from an XML file	42
Figure 43: Import data from another VAT return	42
Figure 44 : Confirmation of a VAT return submission.....	44
Figure 45: Modification of a VAT Return	45
Figure 46: Choice of the VAT Return version.....	45
Figure 47 : VAT return modifications highlighted.....	46
Figure 48 : Transmission to Member States of consumption	47
Figure 49 : Transmission to Member States of establishment.....	48
Figure 50 : Statement of transaction.....	49
Figure 51 : Filtrer les opérations	49

Figure 52 : Notifications of a VAT return	50
Figure 53: List of notifications	51
Figure 54: Filter on the notifications	52
Figure 55: Details of a notification	53
Figure 56: Mandates homepage - no active mandate	55
Figure 57: Mandates homepage - active mandate	55
Figure 58: Agent established in Luxembourg	56
Figure 59: Agent not established in Luxembourg	57
Figure 60: Revoke the mandate	58
Figure 61: Details of a mandate	58
Figure 62: Registration data of the LU NETP (read-only)	59
Figure 63: Menu bar of an agent.....	60
Figure 64: Homepage of an agent - LU NETP.....	61
Figure 65: Details of an active mandate	62
Figure 66: Revocation of a mandate	63
Figure 67: Modify my information linked to the mandate	63
Figure 68: Details of an inactive mandate	64
Figure 69: Homepage of an agent - established in Luxembourg.....	65
Figure 70: Details of an active mandate.....	66
Figure 71: Revoke a mandate.....	67
Figure 72: Modify my information linked to the mandate	67
Figure 73: Details of an inactive mandate	68
Figure 74: Homepage of an agent - not established in Luxembourg	69
Figure 75: Change my identification information	70
Figure 76: Details of an active mandate.....	70
Figure 77: Revoke a mandate.....	71
Figure 78: Modify my information linked to the mandate	71
Figure 79: Details of an inactive mandate	72
Figure 80: User's preferences	74

ABBREVIATIONS

The following table shows the abbreviations used in this manual. For a detailed explanation of some concepts, the user can refer to the section “Definitions”.

ABBREVIATIONS AND ACRONYMS	
Abbreviation	Meaning
CTIE	Centre des Technologies de l’Information de l’Etat
AED	Administration de l’enregistrement et des domaines
M1SS	Mini One Stop Shop
État Membre	Member State of the European Union
VATMOSS	Luxembourgish M1SS
MSID	Member State of Identification in M1SS
MSCON	Member State of consumption
NETP	Non-Established Taxable Person
NETP LU	NETP being registered or registered in VATMOSS
Régime particulier	Collective term to designate the Union scheme and the non-Union scheme
NETP LU UE	LU NETP registered in the Union scheme of VATMOSS
NETP LU non UE	LU NETP registered in the non-Union scheme of VATMOSS
Quarantaine	Period after the exclusion of a NETP during which he cannot register to M1SS
Notification	Message addressed to the LU NETP by VATMOSS on the web portal
Numéro d’identification TVA	Number allocated during the registration of a person to the VAT. It consists of an identical and unique group of 8 digits preceded by the two letters LU. This number is used in intra-Community exchanges.
Numéro fiscal national	Number that allows identifying the taxpayer in order to facilitate the tax administrations in their internal tax business. This number also allows the identification of taxpayers investing in other Member States.

Table 1: Abbreviations and Acronyms

DEFINITIONS

A. The special scheme of Mini One Stop Shop

M1SS

The Mini One Stop Shop (M1SS) is an optional special scheme applicable to the telecommunications, broadcasting or electronic services supplied by taxable persons (Non-Established Taxable Person) established or not in the European Union to non-taxable persons having their home or habitual residence within the territory of the European Union.

The special scheme mainly aims to simplify administrative procedures of the NETP by allowing them to file and pay their VAT returns to only one Member State, called **Member State of identification** (MSID) [art. 358a, 369a DIR06/112], rather than having to complete procedures in each Member State in which they have provided services. On these returns, the NETP summarizes all the services provided to non-taxable persons in Member States, called **Member States of consumption** [art. 58 DIR06/112], where they are not located or where they do not have fixed establishments.

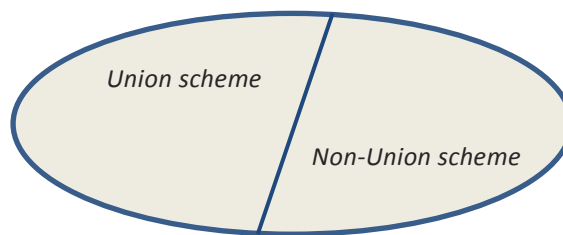


Figure 1: Special scheme of M1SS

NETP

There are two distinct sets of NETP that are likely to take advantage of this special scheme in a MSID:

- **NETP tied to **non-Union scheme**:**

Any taxable person who has not established his business within the European Union, does not have a fixed establishment there, and is not obliged to register for VAT purposes may opt for the non-Union scheme as provided for in Section 2 of Chapter 6 of Title XII of DIR06/112. The taxable person can choose any Member State to be his Member State of identification.

The MSID selected by the NETP identifies that NETP in M1SS through the allocation of an individual VAT identification number, called Voes number, that meets the alphanumeric syntax EUxxxxxyyyz [art. 362 DIR06/112], where xxx is a digital code identifying uniquely the MSID, while yyyyy are 5 digits identifying uniquely the NETP and z is a check digit.
- **NETP tied to **Union scheme**:**

Any taxable person who has established his business within the European Union or has at least a fixed establishment there may opt for the Union scheme as provided for in Section 3 of Chapter 6 of Title XII of DIR06/112.

When the taxable person has established his business within the European Union, the Member State in which he has established his business is considered as MSID.

When the taxable person has established his business outside the European Union, but has several fixed establishments in the Member States within the European Union, he is entitled to choose one of those Member States to be the Member State of identification.

Please note that the “Union scheme” does not apply to telecommunications, broadcasting or electronic services supplied in a Member State where the taxable person has established his business or in which he has a fixed establishment. These supplies must be reported to the competent tax authorities of that Member State in the VAT return designated by the article 250 of DIR06/112.

The identification of a NETP tied to the Union scheme in the optional scheme of M1SS is done through the VAT identification number that has been allocated by the MSID for its internal operations [art. 369d DIR06/112]. Thus a taxable person can only opt for the Union scheme if he is already registered for VAT purposes in the MSID.

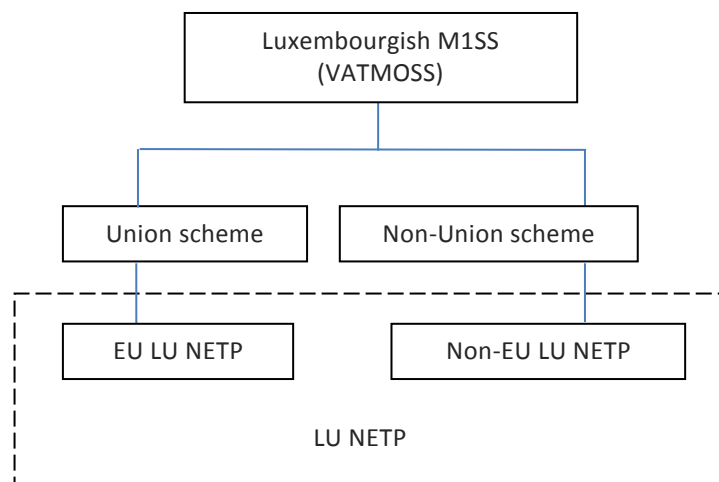


Figure 2 : M1SS organization at the Grand-Duchy of Luxembourg

B. The actors of the M1SS special scheme – The NETP

The above chart shows that NETPs are divided in two groups:

- LU NETP registered in the Luxembourgish M1SS, called VATMOSS and amongst which there are 2 kinds of scheme (Union and non-Union) ;
- Non LU NETP registered in M1SS in another Member State.

EU LU NETP

An EU LU NETP is a NETP registered in VATMOSS under the Union scheme, i.e. a NETP with its place of business or a fixed establishment in Luxembourg. The identification is done by the VAT identification number in Luxembourg.

Non-EU LU NETP

A non-EU LU NETP is a NETP registered in VATMOSS under the non-Union scheme, i.e. a NETP who chose Luxembourg as MSID.

C. Related concepts

MSID – Member State of identification (Union scheme and non-Union scheme)

The Member State of identification is the Member State in which the NETP is registered to M1SS and performs his tax obligations including the filing of VAT returns and the payment of the due tax [art. 358a, 369a DIR06/112].

MSCON – Member State of consumption (Union scheme and non-Union scheme)

The Member State of consumption is the Member State in which, based on the article 58 of DIR06/112, the supply of the telecommunications, broadcasting or electronic services is deemed to take place.

Fixed establishment (Union scheme)

A fixed establishment is any establishment, other than the place of business, that has a sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services he delivers. Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment.

MSEST – Member State holding a fixed establishment (Union scheme)

It is the Member State of the European Union in which there is a fixed establishment having provided services applicable to M1SS.

1. INTRODUCTION

1.1. OBJECTIVE

The VATMOSS portal allows users of a LU NETP having access to the VATMOSS system to fulfil their tax obligations including the management of the registration data (registration request to the special scheme, updates of the registration data, exclusion request from the special scheme) and the filing of the VAT return.

This document is the user manual of the VATMOSS portal. As it stands, it sets out how to connect to the portal, how to view notifications generated by VATMOSS or by the *Administration de l'enregistrement et des domaines* (AED) and how to handle the preferences that the user can adapt to his needs.

1.2. STRUCTURE OF THE DOCUMENT

The document is composed of the following elements:

- Chapter **1 – Introduction** gives an overview of the objective and the scope of this document and the intended audience;
- Chapter **2 – Connection** describes the procedure allowing a user to access to the portal;
- Chapter **3 – Initial registration in VATMOSS** describes how to register in VATMOSS;
- Chapter **4 – Other types of Requests** describes the requests that a NETP can submit in VATMOSS;
- Chapter **5 – Update of the registration data** describes how to update the registration data;
- Chapter **6 – Exclusion Request** describes how the NETP can proceed with its voluntary exclusion from VATMOSS;
- Chapter **7 – Re-registration in VATMOSS** describes how a NETP who has been excluded from VATMOSS can request his re-registration;
- Chapter **8 – Requests history** describes where the NETP can consult the history of the requests he submitted;
- Chapter **9 – VAT returns** presents the way to submit VAT return and the different actions;
- Chapter **10 – Notifications** presents the follow-up of the received notifications;
- Chapter **11 – Mandates** presents the mandates management, with the establishment and the revocation of them;
- Chapter **12 – Agent** presents the functionalities of the agents on VATMOSS;
- Chapter **13 – User's preferences** describes how the user can modify his preferences.

2. CONNECTION

The user of the portal, that is to say the LU NETP, must pass through the connection screen of the CTIE before accessing any page of the portal. The connection requires an active Luxtrust card and the necessary software to read the LuxTrust card installed on the client computer.

The URL of the application in the production environment is:

<https://enoss.b2g.etat.lu/enoss-netp/>



The screenshot shows the 'Portail d'authentification de l'Etat' (State Authentication Portal) interface. At the top, there is a blue header with the 'ctie' logo on the left and a small coat of arms on the right. Below the header, the text 'Luxtrust Electronic Certificate Login' is centered. A message states: 'In order to connect with a Luxtrust certificate, you must first configure the computer to be used.' followed by a blue link: '[Click here to show the corresponding instructions.](#)'. Below this, the text 'Please choose your LuxTrust product type:' is centered. There are four selection boxes arranged in a 2x2 grid. The top-left box contains an image of a SmartCard and the text 'SmartCard'. The top-right box contains an image of a USB Signing-Stick and the text 'USB Signing-Stick'. The bottom-left box contains an image of a mobile phone and the text 'GSM/SMS'. The bottom-right box contains an image of a USB Token and the text 'Token'. At the bottom right of the selection area, there is a blue link: '[Cancel](#)'.

Figure 3: Connection screen

3. INITIAL REGISTRATION IN VATMOSS

At the first connection to VATMOSS, the following welcome screen is displayed:

The screenshot shows the VATMOSS web portal. The header includes the VATMOSS logo, language flags (FR, DE, EN), and the text 'Mini One Stop Shop - VAT on electronically supplied services'. The navigation bar has links for 'Home', 'Registration Data', 'VAT returns', and 'Notifications'. The user is logged in as 'User NETP EU 05 NETP_EU_05' with a 'Logout' link. The main content area is titled 'Home' and contains a message: 'Please register to use VATMOSS.' Below this, there are two main sections: 'Identification' and 'VAT returns'. The 'Identification' section states: 'Your company is not registered. You must register before being able to use VATMOSS.' and features a button 'Register my company'. The 'VAT returns' section states: 'No VAT return to deposit' and features a button 'File a VAT return'. Below these sections is a 'Unread notifications' section with a red circle containing the number 0. This section contains a table with columns 'Date', 'Notification type', and 'Free subject of the notification'. The table is currently empty, displaying 'No data available in table'. At the bottom of the notifications section, there is a 'Show 10 entries' dropdown, a 'Page 0 - 0' indicator, and a 'Showing 0 to 0 of 0' status.

Figure 4: Registration

Before using VATMOSS, it is mandatory to submit a registration request. This is why the welcome screen displays a link to a registration form at the first connection. The current section describes the different steps that a LU NETP must perform in order to submit its registration request in VATMOSS. He must refer to:

- section “3.1.1 - Union scheme” for the EU LU NETP tied to the Union scheme ;
- section “3.1.2 - Non-Union scheme” for the non EU LU NETP tied to the non-Union scheme.

Once the registration request is accepted by the AED, the LU NETP can access all the features of the web portal.

3.1. REGISTRATION REQUEST

The LU NETP reaches the registration form by clicking on the button **“Register my company”**. The information that the LU NETP must provide is different depending on the scheme, i.e. Union scheme or non-Union scheme. The scheme applicable to the NETP will automatically be determined by VATMOSS.

Before finally submitting a registration request, the LU NETP can save it as “draft”. Saving a draft can only be performed if the entered data is complete and valid. All the fields of the figures presented in the current section marked by a red asterisk must be filled in in order to submit the registration request to AED.

3.1.1. Union scheme

3.1.1.1. Prior checks (EU LU NETP)

Before a registration request for a EU LU NETP can be submitted, VATMOSS checks if the EU LU NETP is a taxable person who is active and known to the national register of VAT identification. If it is not the case, an error message (Figure 5: Registration not possible) displays and informs the EU LU NETP that it will not be possible to submit a registration request and that he should contact the eTVA helpdesk.



Figure 5: Registration not possible

If the EU LU NETP is a taxable person active and known by the database of AED, it is possible to fill in a registration request in VATMOSS. For the Union scheme, some fields of the registration request in the following figure are initialized via the data coming from the national register of VAT identification. It is the gray fields in the Figure 6: EU Registration request – part 1. If these pre-initialized fields are incorrect, the EU LU NETP must contact the eTVA helpdesk before being able to proceed. Here is the screen used to perform a registration request to VATMOSS for the Union scheme:

Home
Registration Data
VAT returns
Notifications
User NETP EU 05 NETP_EU_05 - Logout

Home > Registration Data

Registration data

Please register to use VATMOSS.
Delete draft Show the last transmitted registration View requests history

Change of Member State of identification

I have been de-registered from the Mini One Stop Shop in another European Country for the reason of intending to use the special scheme for telecommunication services, broadcasting services or electronic services in Luxembourg. Thus I want to register to the special scheme in the Grand-duchy of Luxembourg.

☐ Yes
☒ No

Identification

Company details

Individual VAT identification number * LUBXXXX

Company name * EXAMPLE.COM

Trading name(s) of the company if different from company name

Add

Address

Street rue de la Gare

Number 2b

Postal Code / ZIP Code L-1253

City * Luxembourg

Country * Afghanistan

The country in which the taxable person has his place of business *

E-Mail *

☐ I want to receive all the notifications at this email address

Websites of the taxable person

Add

Figure 6: EU Registration request – part 1

① **Change of Member State of identification:** This frame must be filled in if the EU LU NETP was registered for the Union scheme in another Member State in the European Union and that he requested to be excluded from this Member State with the intent to register for VATMOSS in Luxembourg. In the case of a change of MSID, the EU LU NETP must tick the box “Yes” and indicate his previous MSID as well as the VAT identification number in this Member State.

② **Identification detail:**

- The Individual VAT identification number, the company name, and the address are pre-initialized and not modifiable fields (greyed fields on the above figure). About the address, it is the address of the place of business in Luxembourg or, failing that, the address of the fixed establishment in Luxembourg coming from the national register of VAT identification;
- The box called “The country in which the taxable person has his place of business” informs the country in which the place of business of the EU LU NETP is. It is either the Grand Duchy of Luxembourg or, if there is no place of business within the European Union, the country outside the European Union where the place of business of the company is;
- A first button “Add” allows to add one or several trading name(s) if this or these ones differ from the company name;

- A valid e-mail address must be specified in order to continue the registration and finalize it. Indeed, this e-mail address will be checked by the sending of an e-mail from VATMOSS before the finalization of the registration process. By ticking the underneath box, the EU LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the portal;
- A second button “Add” allows to add several websites to the company;

Figure 7: EU Registration request – part 2

- ③ **Services:** Gives the details about the types of services that the EU LU NETP provides. The relevant boxes should be ticked and a description of the provided services must be given.
- ④ **Contact:** This part of the registration request includes the information about the contact person at the EU LU NETP for the AED. If the national register of VAT identification holds a phone number, this phone number is pre-initialized, but may be modified.
- ⑤ **Bank Account:** Includes the bank details of the EU LU NETP that are pre-initialized with data coming from the national register of VAT identification. The pre-initialized data may still be modified.

Figure 8: EU Registration request – part 3

- ⑥ **Fixed establishments located in a Member State other than the MSID:** A fixed establishment is any establishment, other than the place of business, that has a

sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services it delivers. Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment.

All fixed establishments that the EU LU NETP company has on the territory of the European Union must be specified.

⑦ It is possible to remove a fixed establishment that is already filled via the cross on the right. The removal is taken into account when the registration is saved as “draft” or submitted.

⑧ It is possible to add a fixed establishment by clicking on the button “add a fixed establishment”. The opening pop-up allows the user to enter the information related to the fixed establishment.

The screenshot shows a web form titled "Add a fixed establishment". The form is divided into two main sections. The left section contains fields for "Company name *", "Select your identifier type *" (with radio buttons for "Individual VAT identification number" and "Tax reference number"), "Issued by *", and "Number *". A red circle with the number 9 is placed over the "Company name" field. The right section contains fields for "Street", "Number", "Floor", "Office", "Post Office Box", "District", "Other", "Postal Code / ZIP Code", "City *", "Country *", and "Sub-entity". A red circle with the number 10 is placed over the "Street" field. At the bottom left of the form, there are two buttons: "Add" and "Cancel". A red circle with the number 11 is placed over the "Add" button, and a red circle with the number 12 is placed over the "Cancel" button.

Figure 9: EU Registration request – Add a fixed establishment

⑨ Information related to the identification of the fixed establishment.

⑩ Address of the fixed establishment.

⑪ This button allows one to confirm the addition of a fixed establishment to the existing list. The addition of a fixed establishment does not save the changes done to the registration request. In order to save these changes, it is needed to save the registration request by clicking on the button ⑰ on the following figure.

⑫ This button allows one to cancel the modifications that have been done until now on the fixed establishment.

VAT identification number(s) allocated by Member State(s) as a non-established taxable person

I have at least one other VAT Identification number as a non-established taxable person in another EU country

☒ Yes ☐ No

Issuing country	VAT identification number

Registration

Date of commencement of using the scheme

☐ Default date of commencement of using the scheme 01/01/2015

☒ Date of commencement of using the scheme based on the first supply of services

Date of first supply of services (see the [Council Regulation No 967/2012](#))

Previous use of either of the special schemes

In accordance to Articles 362 or 369d of Directive 2006/112/EC I have already used either of the special schemes for telecommunication services, broadcasting or electronic services in the European Union.

☒ Yes ☐ No

Issuing country	Individual VAT Identification Number

Submit Save as draft Cancel

Figure 10: EU Registration request – part 4

13 VAT identification number(s) allocated by Member State(s) as a non-established taxable person: This part lists the identification numbers that the taxable person has in others Member States. In this case, they are Member States in which the EU LU NETP has neither a place of business, nor a fixed establishment, but in which he is obliged to register for VAT purposes, particularly for distance sales.

14 Date of commencement of using the scheme: It is the beginning date of the activities covered by the Union scheme.

By default, the first box is ticked: in this case, the beginning date of the activities covered by VATMOSS is the first day of the calendar quarter following the one during which the EU LU NETP submitted the registration request in VATMOSS, provided that the registration request has been accepted and validated by the AED during the quarter of application to join the Union scheme.

The legislation allows one to force a beginning date based on the date of first supply of services services [art. 57d of Council regulation (EU) No 967/2012 of 9 October 2012]. In this case, the registration request must be done at the latest the tenth day of the month following the date of the first service supplied. By ticking the second box, the user can only enter a date between the date of the first supply of service and the tenth day of the month following the first supply of services.

15 Previous use of either of the special schemes: By ticking the box “Yes”, this section must list all the previous registrations of the LU NETP to M1SS, whether in the Union or the non-Union scheme, in Luxembourg or any other Member State.

16 Submit: Validates the request before submitting it (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the EU LU NETP in the registration request is needed before definitive submission of the registration request for acceptance by the AED.

17 Save as draft: Validates the request before saving it as draft. The EU LU NETP can continue filling the form later.

⑱ **Cancel:** Cancels the unsaved changes.

When the EU LU NETP saved a registration request as “draft” for the Union scheme or in case of rejection for any reason whatsoever of a first registration request by the AED, the EU LU NETP can access to the draft at the next connection to VATMOSS or load the last registration request submitted to AED by clicking on the tab “Registration data”.

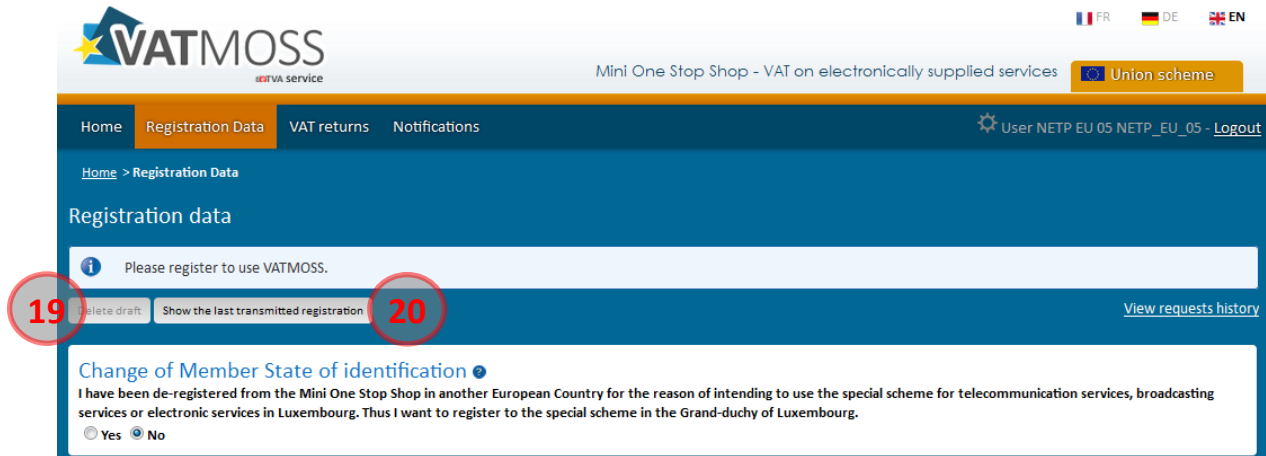


Figure 11: Deletion of the draft and loading of the last submitted data

⑲ **Delete the draft:** Definitively deletes the current draft and loads the last data validated by the AED. If any registration request has been validated by the AED, the page goes back to its initial state at the page 12 on Figure 4: Registration.

⑳ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the EU LU NETP has the possibility to cancel it as long as an AED agent is not in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2. Non-Union scheme

In the case of the non-Union scheme, the input screen of a registration request stands as follows:

VATMOSS
Mini One Stop Shop - VAT on electronically supplied services
Non-Union scheme

Home Registration Data VAT returns Notifications

User NETP non-EU 05 NETP_NONEU_05 - Logout

Home > Registration Data

Registration data

Please register to use VATMOSS.

Delete draft Show the last transmitted registration

Identification 1

Company details

Individual VAT identification number * Company name *

Trading name(s) of the company if different from company name

Add

Issuing country of the national tax number National tax number

Address

Street Number

Floor Office Post Office Box

District Other

Postal Code / ZIP Code City *

Country * Sub-entity

The country in which the taxable person has his place of business *

E-Mail *

I want to receive all the notifications at this email address

Websites of the taxable person

Add

Figure 12: Non-EU Registration request – part 1

① Identification detail:

- **Company details:** The individual VAT identification number cannot be entered. This grayed field will be empty in the case of a registration or a re-registration request for the non-Union scheme. In the case of an update of the registration data, the field will be pre-initialized (see the section “5 - Update of the registration data”) ;
- The first button “Add” allows one to add one or several trading name(s) if they differ from the company name ;
- The box called “The country in which the taxable person has his place of business” must be filled with the country of the place of business of the non-EU LU NETP. It is the country where the place of business is. The non-EU LU NETP also fills the national tax number in this country (“National tax number”) ;

- **Address:** The address must be filled carefully. It is the address of the place of business of the non-EU LU NETP located outside of the European Union ;
- A valid e-mail address must be specified in order to continue the registration and finalize it. Indeed, this e-mail address will be checked by the sending of an e-mail from VATMOSS before the finalization of the registration process. By ticking the underneath box, the non-EU LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the NETP portal
- A second button “Add” allows one to add several web sites to the company.

Services *

☐ Telecommunication services
☐ Broadcasting services
☐ Electronic Services

Description of supplied services *

Contact

Preceding Title
Title *
First name *
Middle name
Name Prefix
Name *
Generation Identifier
Suffix
General Suffix
Maiden name
Telephone number *

Bank Account

Account Number *
☒ IBAN number ☐ OBAN number
BIC number *
Account Holder Name *

Figure 13: Non-EU registration request - part 2

- ② **Services:** Gives the detail about the type of services provided by the non-EU LU NETP. The relevant boxes should be ticked and a description of the provided services must be given.
- ③ **Contact:** This part of the registration request includes the information about the contact person at the non-EU LU NETP for the AED.
- ④ **Bank Account:** Includes the bank details of the non-EU LU NETP to be filled as an IBAN or, if not available, an OBAN.

Registration

Date of commencement of using the scheme

☒ Default date of commencement of using the scheme 01/01/2015

☐ Date of commencement of using the scheme based on the first supply of services

Date of first supply of services (see the [Council Regulation No 967/2012](#))

Previous use of either of the special schemes

In accordance to Articles 362 or 369d of Directive 2006/112/EC I have already used either of the special schemes for telecommunication services, broadcasting or electronic services in the Europe

☒ Yes ☐ No

Issuing country	Individual VAT Identification Number

Add

Electronic declaration *

☐ By ticking this box, I declare not being registered for Vat purposes within the European Union.

Submit Save as draft Cancel

Figure 14: Non-EU registration request – part 3

⑤ **Date of commencement of using the scheme:** It is the beginning date of the activities covered by the non-Union scheme.

By default, the first box is ticked: in this case, the beginning date of the activities covered by VATMOSS is the first day of the calendar quarter following the one during which the non-EU LU NETP submitted the registration request in VATMOSS, provided that the registration request has been accepted and validated by the AED during the quarter of application to join the non-Union scheme.

The legislation allows one to force a beginning date based on the date of first supply of services [art. 57d of Council regulation (EU) No 967/2012 of 9 October 2012]. In this case, the registration request must be done at the latest the tenth day of the month following the date of the first service supplied. By ticking the second box, the user can only enter a date between the date of the first supply of service and the tenth day of the month following the first supply of services.

⑥ **Previous use of either of the special schemes:** By ticking the box “Yes”, this section must list all the previous registrations of the LU NETP to M1SS, whether in the Union or the non-Union scheme, in Luxembourg or any other Member State.

⑦ **Electronic declaration:** before saving the request as draft or submitting it, the non-EU LU NETP must certify that he is not registered for VAT in a Member State.

⑧ **Submit:** Validates the request before submitting it (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the non-EU LU NETP in the registration request is needed before the definitive submission of the registration request for acceptance by AED.

⑨ **Save as draft:** Validates the request before saving it as draft. The non-EU LU NETP can continue filling the form later.

⑩ **Cancel:** Cancels the unsaved changes.

When the non-EU LU NETP saved a registration request as “draft” for the non-Union scheme or in case of rejection for any reason whatsoever of a first registration request by the AED, the non-EU LU NETP can access to the draft at the next connection to VATMOSS or load the last registration request submitted to AED by clicking on the tab “Registration data”:



Figure 15: Deletion of the draft and loading of the last submitted data

⑪ **Delete the draft:** Definitively deletes the current draft and loads the last data validated by the AED. If any registration request has been validated by AED, the page goes back to its initial stage at page 12 on the Figure 4: Registration.

⑫ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the non-EU LU NETP has the possibility to cancel it as long as an AED agent is not in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.2. REQUEST SUBMISSION

After having completed the registration request form, the LU NETP can submit it by clicking on the button “Submit” shown in the Figure 10: EU Registration request – part 4 in the case of EU LU NETP tied to the Union scheme or in the Figure 14: Non-EU registration request – part 3 in the case of non-EU LU NETP tied to the non-Union scheme. The submission of the request is followed by a notification (see the section “10 - Notifications”).

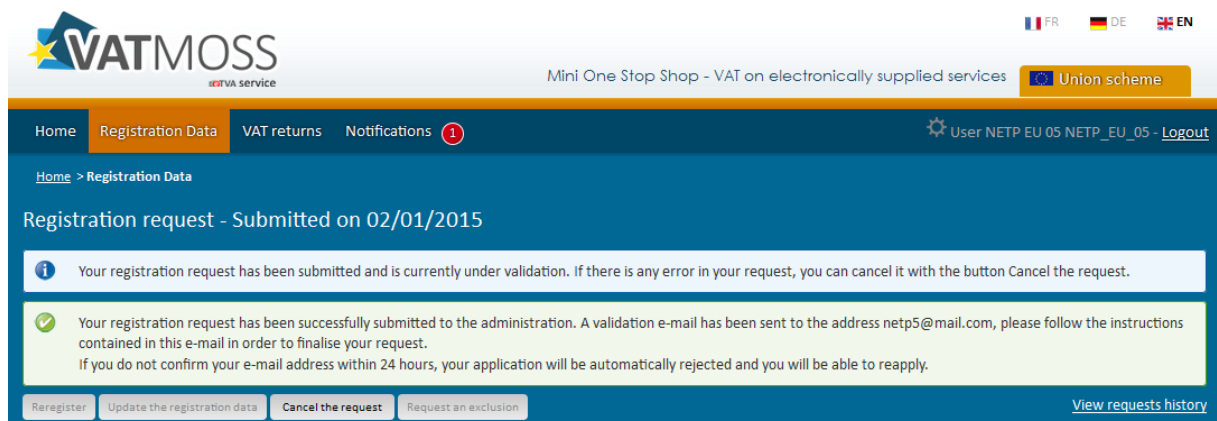


Figure 16: Registration request submitted

In the case of the submission of an initial registration request dealt in the section “3.1 - Registration request“, the LU NETP has to validate within 24 hours the e-mail address provided in the registration request form. If the LU NETP does not validate the e-mail address within 24 hours, the registration request is automatically rejected by VATMOSS and the LU NETP will have to submit a new registration request. The validation of the e-mail address of the LU NETP is done through a link sent to the LU NETP and on which it must click. The validation of his registration request is going on. It is still possible for the NETP to

cancel his registration request at this step, as long as the registration request is not being processed by an AED agent.

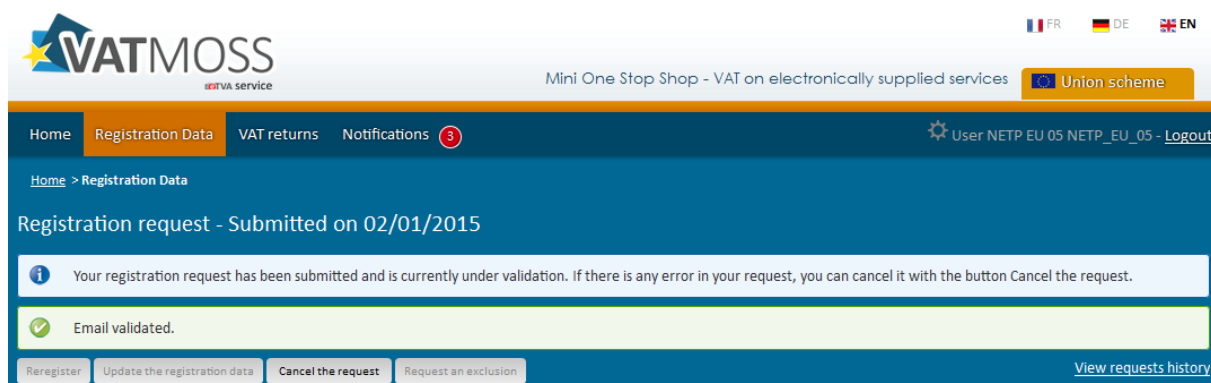


Figure 17: E-mail address validated

3.3. PROCESSING OF AN INITIAL REGISTRATION REQUEST

A registration request submitted to the AED can be either accepted or rejected. In both scenarios, a notification will be addressed to the LU NETP on the portal (see the section “10 - Notifications”). If the registration request is rejected by the AED, the initial form is displayed during the access to the menu “Registration data”. In case of acceptance of the registration, the welcome screen of VATMOSS stands as follows during the subsequent connections to the portal:

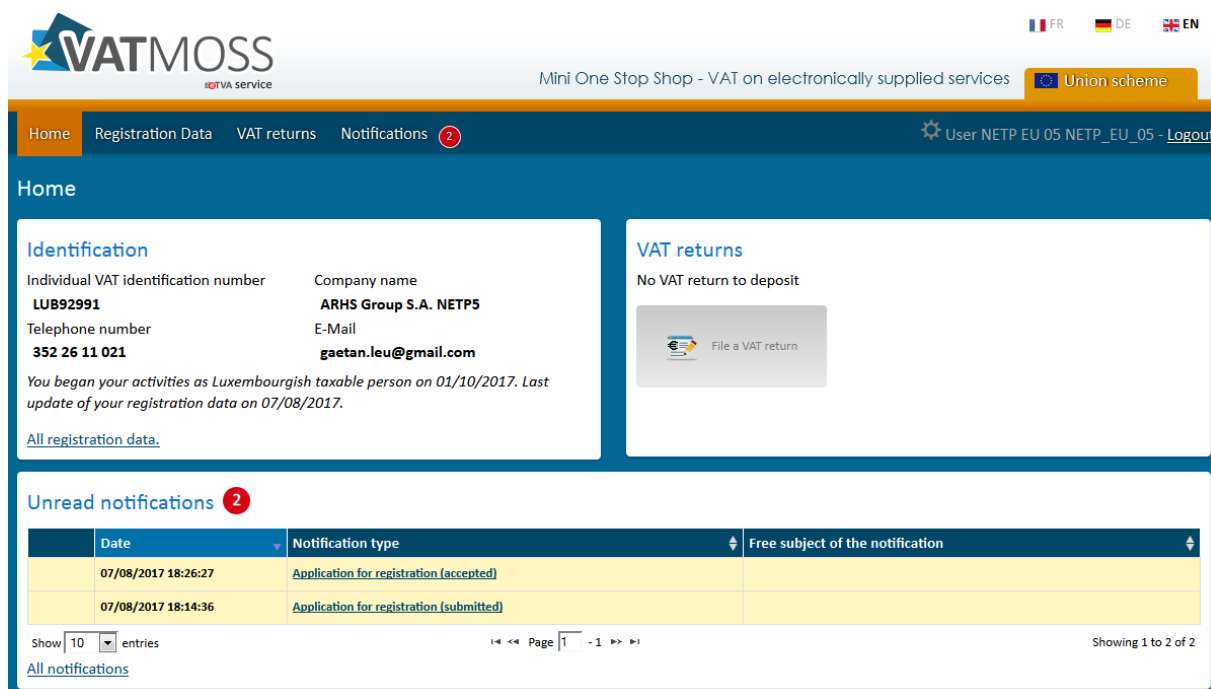


Figure 18: Welcome screen after the acceptance of the registration by the AED

A summary of the registration data of the LU NETP company is shown in the left part of the screen, whereas the right part lists the last information of the VAT returns submitted by the NETP (as from 1st of January 2015).

In the lower part of the screen are the unread notifications of the LU NETP.

4. OTHER TYPES OF REQUESTS

Once registered in VATMOSS, the tab “Registration data” displays the registration form initially submitted by the LU NETP, but the form is read-only and now corresponds to the registration data of the LU NETP.

During his registration to the special scheme, either the Union or the non-Union scheme, a LU NETP can be required to update his registration data or to request his exclusion from the special scheme. This LU NETP can also be excluded from the special scheme by the AED.

The screen “Registration data” of the following figure allows one to display the different types and statuses of a request (draft, submitted data, and validated data) that the LU NETP can possibly submit:

The screenshot displays the VATMOSS interface for a user named 'User NETP EU 50 NETP_EU_50'. The 'Registration Data' tab is active, showing a registration request submitted and accepted on 06/06/2014. A notification states that the user began activities as a Luxembourgish NETP on 01/01/2015. Below the notification are four buttons: 'Reregister', 'Update the registration data' (marked with a red circle and '1'), 'Cancel the request', and 'Request an exclusion' (marked with a red circle and '2'). The 'Update the registration data' button is highlighted. The form below is titled 'Change of Member State of identification' and includes fields for 'Issuing country' and 'Individual VAT Identification Number'. The main section is titled 'Identification' and contains 'Company details' (Individual VAT identification number: LUB93036, Company name: CONCEPT-TECH S.A.), 'Address' (Street: RUE BASSE, Number: 9B, Postal Code / ZIP Code: 4963, City: CLEMENCY, Country: LU), and 'E-Mail' (martin.d@mail.com). There is also a checkbox for 'I want to receive all the notifications at this email adress' and a field for 'Website(s) of the taxable person where available'.

Figure 19: Registration request accepted

- ① **Update the registration data:** A click on the button allows the LU NETP to fill in an update request for his registration data (see the section “5 - Update of the registration data”);

② **Request an exclusion:** This button will lead the LU NETP to a form that allows him to request his exclusion from a special scheme (see the section “6.1 - Exclusion form”).

5. UPDATE OF THE REGISTRATION DATA

Once registered, the LU NETP can perform an update of his registration data by clicking on the button “Update the registration data” (Figure 19: Registration request accepted). The LU NETP is guided through the following screen that allows him to load the last registration data submitted to the AED. It displays the same form as the initial registration request (see the section “3.1 - Registration request”). However, the form is pre-initialized with the last registration data submitted in edition mode. Nevertheless, it is not possible to change the date of commencement of using the scheme. There is no restriction on the number of submissions of registration updates even without the validation of the previous request.

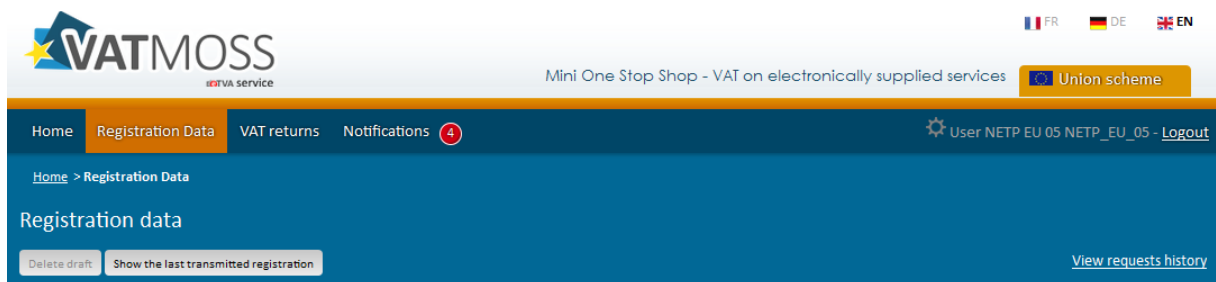


Figure 20: Update the registration

The same way as for an initial registration request, it is possible to save a new draft, to delete it or to load the last submitted data (whatever their status: accepted, rejected or cancelled).

Please note that there is no limit on the number of registration request updates simultaneously submitted. If an update request is cancelled by the LU NETP, it is the previous update that is displayed or the last request accepted by the AED in case there is no other pending update.

6. EXCLUSION REQUEST

A LU NETP registered in VATMOSS can ask his own exclusion from VATMOSS. A click on the button “Request an exclusion” from the screen “Registration Data” shown on the Figure 19: Registration request accepted leads to the exclusion request form. The procedure of an exclusion request for a:

- EU LU NETP tied to the Union scheme is described in the section “6.1.1. - Union scheme”;
- Non-EU LU NETP tied to the non-Union scheme is described in the section “6.1.2. - Non-Union Scheme”.

6.1. EXCLUSION FORM

6.1.1. Union scheme

The exclusion request form for the Union scheme is as follows:

The screenshot shows the VATMOSS web interface. At the top, there's a header with the VATMOSS logo, language flags for FR, DE, and EN, and the text "Mini One Stop Shop - VAT on electronically supplied services". Below this is a navigation bar with links for Home, Registration Data, VAT returns, and Notifications (with a red circle containing the number 4). A user profile section shows "User NETP EU 05 NETP_EU_05 - Logout". The main content area is titled "Exclusion request" and contains a form with the heading "I request exclusion from the special scheme because: *". There are four radio button options: "I no longer supply telecommunications, broadcasting or electronic services.", "My business no longer has a fixed establishment in the European Union and I want to make immediately use of the special scheme for telecommunications, broadcasting services or electronic services supplied by taxable persons not established within the European Union.", "I request to be identified in another Member State.", and "Other reason.". At the bottom of the form, there are two buttons: "Request exclusion" (labeled with a red circle and the number 1) and "Cancel" (labeled with a red circle and the number 2).

Figure 21: Voluntary exclusion from the Union scheme

The EU LU NETP can invoke several reasons to justify the submission of an exclusion request to the AED:

- “I no longer supply telecommunications, broadcasting or electronic services”. This choice involves a quarantine period of two calendar quarters from the date of cessation ;
- “My business no longer has a fixed establishment in the European Union and I want to make immediately use the special scheme for telecommunications, broadcasting services or electronic services supplied by taxable persons not established within the European Union”. This choice does not involve a quarantine period. The EU LU NETP must inform the date at which he has ceased to have a fixed establishment in the European Union ;

- “I request to be identified in another Member State”. This choice does not involve a quarantine period, but asks to point out the change reason:
 - “Because my business is not established in the European Union and I wish to make use of the special scheme covering telecommunications, broadcasting and electronically supplied services in another Member State in which I have a fixed establishment. Furthermore I am registered to the special scheme with the administration of Luxembourg for two years at least”. In this case, the EU LU NETP is invited to inform about the other Member State and the VAT identification number;
 - “Because my business is not establishment in the European Union and I have ceased to have a fixed establishment in Luxembourg. I still want to use hereafter the special scheme by registering in another Member State in which I have a fixed establishment”. The EU LU NETP must inform the date from which he has ceased to have a fixed establishment in Luxembourg, and is invited to provide the other Member State and the VAT identification number;
 - “Because my place of business is located in the European Union and I have moved my place of establishment from your country to another Member State”. The EU LU NETP must inform the date from which he has ceased to have a fixed establishment in Luxembourg, the other Member State and the VAT identification number;
- “Other reason”. This choice involves a quarantine period of two calendar quarters from the date of cessation.

Clicking on **“Request exclusion”** ① opens a confirmation pop-up shown on the following figure to ensure that the exclusion is intended. It is also possible to **“Cancel”** ② the action if the EU LU NETP does not want to be excluded.



Figure 22: Confirmation of the exclusion request

After the confirmation of the exclusion request, this one is submitted to the AED and a notification on the following figure points out the sending of the request on the VATMOSS portal. After the submission of a registration request and before the acceptance by the AED, the EU LU NETP can update his registration data ③:

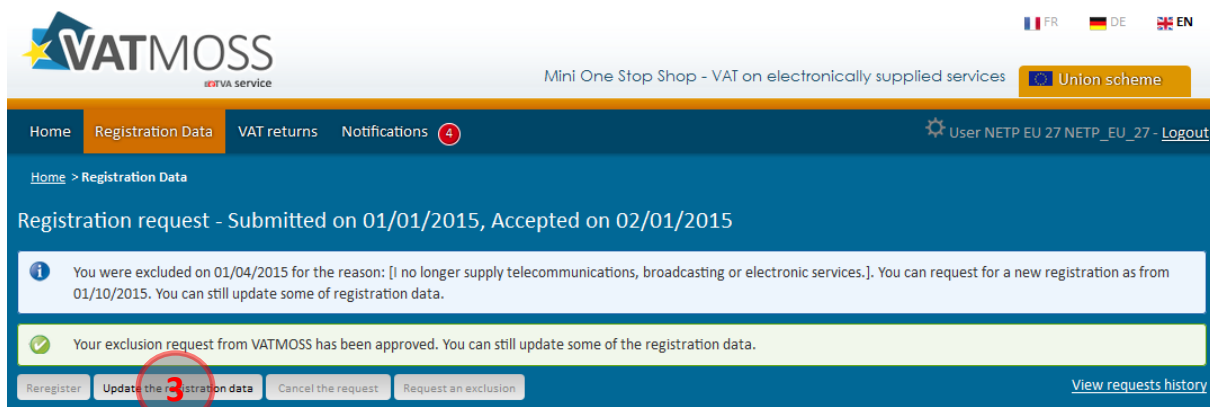


Figure 23: Exclusion request

For the update of the registration data after an exclusion of VATMOSS, it is referred in the section “6.2. - Update of the registration data after an exclusion”.

6.1.2. Non-Union Scheme

The exclusion request form from the non-Union scheme is as follows:

Figure 24: Voluntary exclusion from the non-Union scheme

The non-EU LU NETP can invoke several reasons to justify the submission of an exclusion request to the AED:

- “I no longer supply telecommunications, broadcasting or electronic services“. This choice involves a quarantine period of two calendar quarters from the date of cessation;
- “My business has opened a fixed establishment in the European Union and I want to make immediately use of the special scheme for telecommunications, broadcasting services or electronic services supplied by taxable persons established within the European Union but not established in the Member State of consumption“. This choice does not involve a quarantine period. The non-EU LU NETP must inform the date from which he has opened a fixed establishment in the European Union and the other Member State and the VAT identification number;

- “Other reason”. This choice involves a quarantine period of two calendar quarters from the date of cessation.

For the finalization of the exclusion request process, it is referred in the procedure described in the previous section about the exclusion of the Union scheme.

6.2. UPDATE OF THE REGISTRATION DATA AFTER AN EXCLUSION

After the LU NETP has been excluded from VATMOSS, the latter can always update part of his registration data. Clicking on the button “Update the registration data” on the screen “Registration data” (shown on the Figure 23: Exclusion request) displays the registration request form (see the section “3.1 - Registration request”) by limiting the edition of the following fields:

- E-mail address;
- Contact;
- Bank Account.

7. RE-REGISTRATION IN VATMOSS

A LU NETP excluded from VATMOSS and whose period of quarantine has expired (in the case where such a period is expected by the laws in force) can ask its re-registration. If an excluded LU NETP wants to be re-registered, it must connect to VATMOSS and click on the button **“Reregister”** ① from the tab “Registration data”: a registration form similar to the one described on the section “3.1 - Registration request” will be displayed, section to which it is referred for the submission procedure of the form.

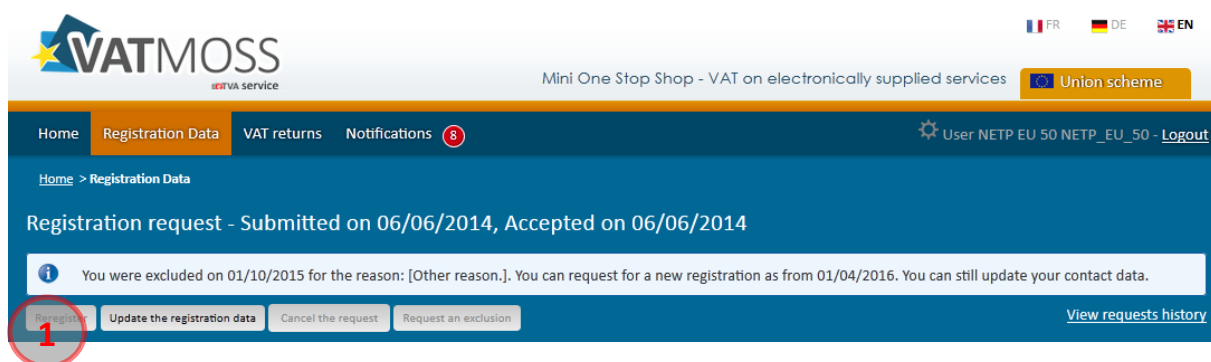


Figure 25: Button “Reregister”

After the submission of an eventual registration request, it is checked if there is not any quarantine period imposed on LU NETP by another Member State (after 1st of January 2015).

8. REQUESTS HISTORY

It is possible to access to the “**View requests history**” ① from the “Registration data” screen shown on the Figure 19: Registration request accepted in the case of an active LU NETP and on the following figure on the case of an excluded LU NETP.

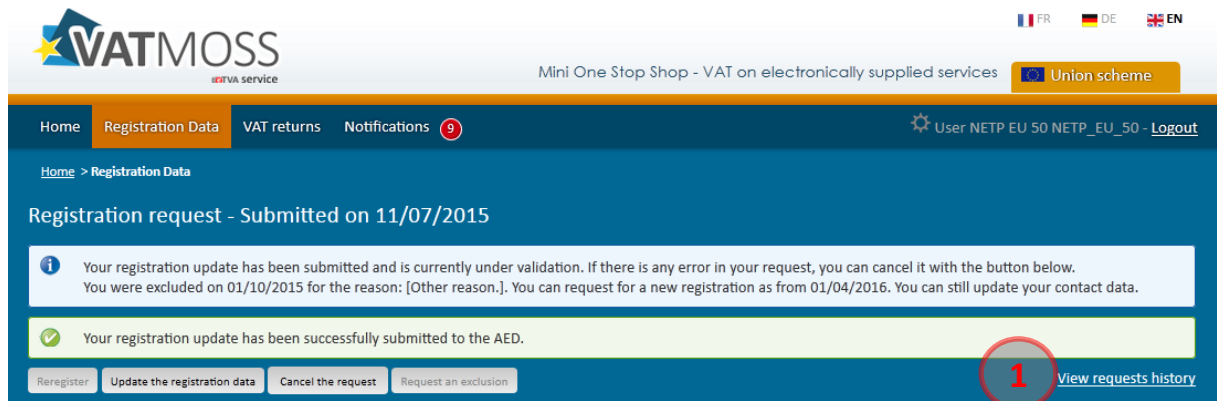


Figure 26: Link to the requests history

This link allows one to consult the history of the LU NETP status, meaning registered or excluded, in VATMOSS:

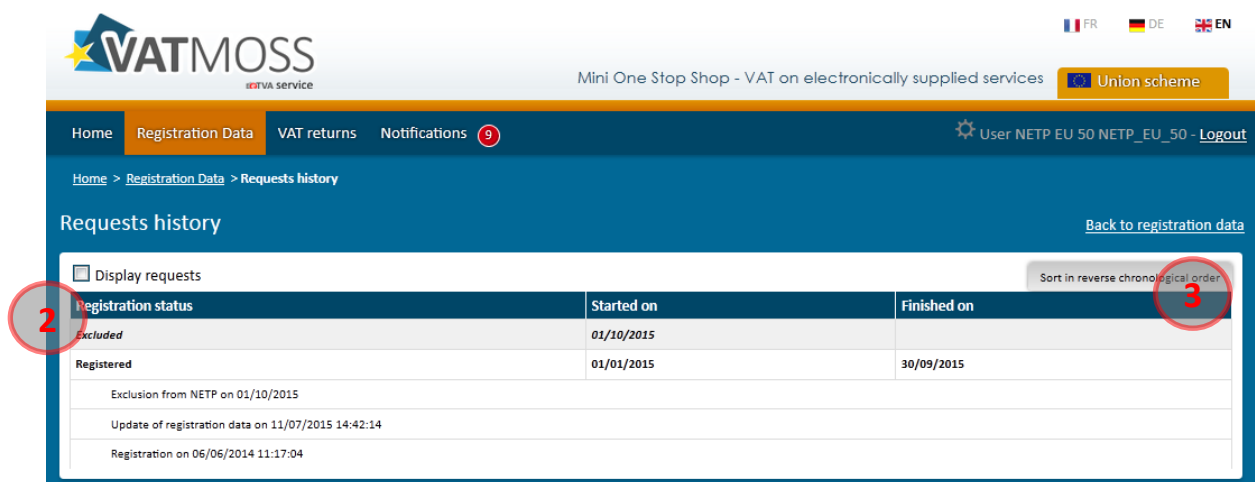


Figure 27: History of the status of the LU NETP in VATMOSS

The LU NETP can:

- ② Display all the requests of the LU NETP by clicking on “**Display requests**”. The LU NETP is sent to the following screen including the set of requests submitted by the LU NETP. It may be registration, exclusion or re-registration requests.
- ③ Sort the requests in reverse chronological order.

Home Registration Data VAT returns Notifications 6

User NETP EU 05 NETP_EU_05 - Logout

Home > Registration Data > Requests history

Requests history [Back to registration data](#)

☒ Display requests Sort in reverse chronological order

Registration status	Started on	Finished on
Excluded	01/04/2015	
Registered	01/04/2015	31/03/2015
Exclusion from NETP on 01/04/2015		
Request of exclusion - Submitted on 02/01/2015 09:25:04, Accepted on 02/01/2015 09:25:04		
Registration on 02/01/2015 09:16:05		
Registration request - Submitted on 02/01/2015 09:10:06, Accepted on 02/01/2015 09:16:05		
Registration request - Submitted on 02/01/2015 09:06:57, Cancelled on 02/01/2015 09:10:10		
Registration request - Submitted on 02/01/2015 08:57:35, Cancelled on 02/01/2015 08:58:25		

Figure 28: History of the requests of the LU NETP in VATMOSS

The above screen allows one to display the detail of an update (in read-only mode) by clicking on the link ④. In the case of an update request displayed in this history, it will be compared to the last validated version of the registration data:

Home Registration Data VAT returns Notifications 9

User NETP EU 50 NETP_EU_50 - Logout

Home > Registration Data > Requests history > Update of registration data - Submitted on 11/07/2015, Cancelled on 11/07/2015

Update of registration data - Submitted on 11/07/2015, Cancelled on 11/07/2015

Company details

	Previous registration data of 06/06/2014 11:17:04	New registration data submitted on 11/07/2015 14:35:47
Individual VAT identification number	LUB93036	LUB93036
Telephone number	12352152	12352152
Company name	CONCEPT-TECH S.A.	CONCEPT-TECH S.A.
E-Mail	martin.d@mail.com	martin.dupont@mail.com
The country in which the taxable person has his place of business	LU	LU
Vat group	No	No
Website(s) of the taxable person where available		
Trading name(s) of the company if different from company name		
Date of first supply of services (see the Council Regulation No 967/2012)		

Figure 29: Requests comparison

9. VAT RETURNS

The NETP can access the list of all its VAT returns, submitted and saved as draft, by clicking on the **“VAT return”** tab on the main menu. The following screen is then displayed:

The screenshot shows the VATMOSS interface. At the top, there's a header with the VATMOSS logo, language flags (FR, DE, EN), and a 'Mini One Stop Shop - VAT on electronically supplied services' label. Below this is a navigation bar with 'Home', 'Registration Data', 'VAT returns' (highlighted), and 'Notifications' (with a red badge '46'). A user profile 'User NETP EU 01 NETP_EU_01' and a 'Logout' link are on the right. The main content area is titled 'VAT returns' and includes a 'Create a VAT return' button. A message states: 'You are late for the submission of your VAT return Q2-2017 (deadline exceeded of 18 days). Please regularize.' Below this is a table with columns: 'Period', 'VAT reference number', 'Grand Total', 'Version', 'Status', and 'Status date'. The table shows data for 2015, with a row for 'Q1-2015' (indicated by a red circle 1) and 'LU/LUB92987/Q1.2015' (indicated by a red circle 3). The 'Grand Total' is '20 644,38 €', 'Version' is '2016-02-02T09:50:03.834', 'Status' is 'Accepted', and 'Status date' is '02/02/2016'. A 'Show 50 entries' dropdown (indicated by a red circle 4) and a pagination bar (indicated by a red circle 5) are at the bottom of the table. The pagination bar shows 'Page 1' and 'Showing 1 to 1 of 1'.

Figure 30: VAT return list

The VAT return list contains all the VAT returns the NETP has saved as draft or submitted. The VAT returns in a state of draft are indicated by an asterisk in parenthesis next to their period (*).

From this screen, the following actions are available:

- ① Changing the table sorting order. By default, the VAT returns are sorted by period, starting with the more recent ones. The table can be sorted by another column by clicking on its header: one click sorts data by ascending order and a second click sorts it by descending order. Sorting by a column cancels any sorting previously applied. Data on this table is always grouped by year, regardless of the sorting applied, i.e. the sorting order concerns the VAT returns inside each year;
- ② Folding or unfolding a year to hide or show the VAT returns corresponding to that year. To do so, the user clicks on the row containing the year. The row is preceded by an arrow (▶if the row is folded or ▼if it's unfolded);
- ③ Display the details of a VAT return by clicking on the corresponding row in the table;
- ④ Setting the number of results (10, 50 or 100) displayed in the table.
- ⑤ Navigate through the result pages;

9.1. FILE A VAT RETURN

The LU NETP has two ways to start creating a VAT return: either via the home screen by clicking the **“File a VAT return”** button:

Home Registration Data VAT returns Notifications 60 User NETP EU 03 NETP_EU_03 - Logout

Home

Identification

Individual VAT identification number
LUB92989

Telephone number
352 26 11 021

You began your activities as Luxembourgish taxable person on 01/10/2015. Last update of your registration data on 17/05/2017.

[All registration data.](#)

Company name
ARHS Group S.A. NETP3

E-Mail
charles.huber@arhs-consulting.com

VAT returns

Deadline to file your VAT return for the current quarter on **20/10/2053** (107 days).
[See the filing rules VATMOSS](#)

Last VAT return filed on : **01/07/2053**


File a VAT return

Unread notifications 60

Date	Notification type	Free subject of the notification
04/07/2053 14:30:23	VAT return reminder reported by the MSID	
01/07/2053 15:55:14	VAT return correction (accepted)	

Figure 31: File a VAT return button from the home screen

Or via the VAT return main screen by clicking on the “Create a VAT return” button:

Home Registration Data VAT returns Notifications 46 User NETP EU 01 NETP_EU_01 - Logout

VAT returns


Create a VAT return

You are late for the submission of your VAT return Q2-2017 (deadline exceeded of 18 days). Please regularize.

Period	VAT reference number	Grand Total	Version	Status	Status date
▼ 2015					
Q1-2015	LU/LUB92987/Q1.2015	20 644,38 €	2016-02-02T09:50:03.834	Accepted	02/02/2016

Show 50 entries Page 1 - 1 Showing 1 to 1 of 1

Figure 32: Create a VAT return button from the VAT return main screen

9.1.1. Select VAT return period

After clicking one of these buttons, an intermediate screen lets the user choose which period will the VAT return concern:

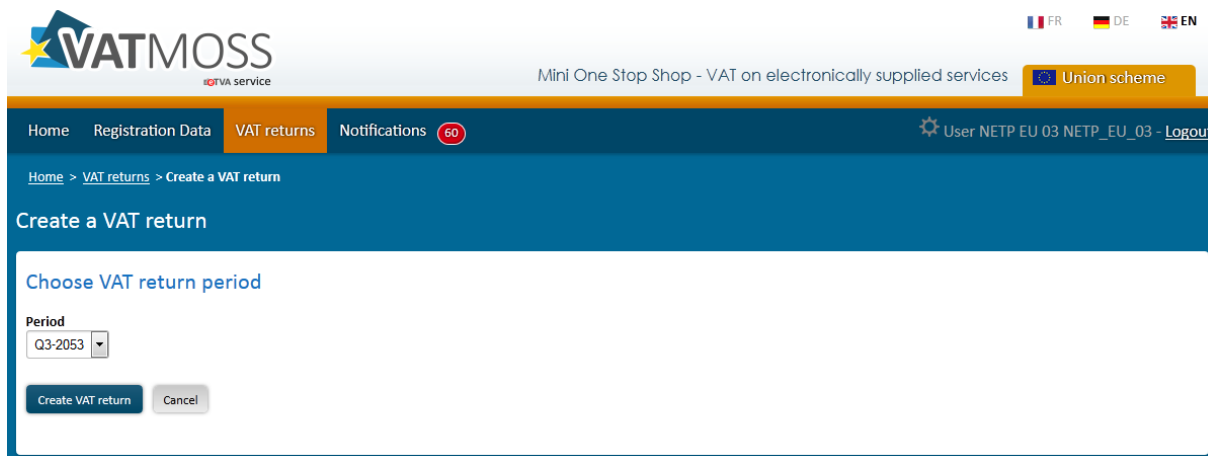


Figure 33: VAT return period selection screen

Once the user has selected a period and clicked on the **“Create a VAT return”** button, the VAT return form appears.

If the chosen period already has one or more version of a VAT return, submitted or saved as draft, the more recent one will be loaded instead of a blank form.

A click on the **“Cancel”** button sends the user back to the VAT return main screen.

9.1.2. VAT return form

The VAT return form is different whether the NETP is an EU NETP or a Non EU NETP. It is composed of the following parts:

- ① A header summing up various information about the VAT return:
 - **“Status”** (“Draft” for a newly created VAT return);
 - **“Saved on”**;
 - **“By”**, the user who saved the VAT return;
 - **“Payment”**, information on the last payments and reimbursement received on this VAT return.
- ② A tab bar used to access the various parts of the VAT return (during its creation, only the **“VAT return”** tab is accessible):
 - **“VAT Return”** (see the sections “9.1 - File a VAT return” to “9.8 - Modify a VAT return”)
 - **“Transmission to Member States of consumption”** (see the section “9.9 - Transmission to Member States of consumption”)
 - **“Transmission to Member States of establishment”** (see the section “9.10 - Transmission to Member States of establishment”)
 - **“Statement of transactions”** (see the section “9.11 - Statement of transactions”)

- **“Notifications”** (see the section “9.12 - Notifications”)
- ③ An upper toolbar containing the following buttons:
- **“Modify”** (inactive during VAT return creation);
 - **“Import XML data”**, allowing the user to fill the VAT return using data contained in an .xml file;
 - **“Import data from another VAT return”**, allowing the user to retrieve data from another VAT return and use it to start filling the current VAT return.
- ④ A drop down list containing the various version of the VAT return (during its creation, the list is empty);
- ⑤ Two date fields defining the start and end of the period covered by the VAT return;
- ⑥ A section dedicated to the NETP supplies;
- ⑦ (EU NETP only) A section dedicated to fixed establishment supplies;
- ⑧ (EU NETP only) A recap of the total VAT amount of the VAT return (sum of the total of sections ⑥ and ⑦);
- ⑨ A lower toolbar with the following buttons:
- **“Submit VAT return”** allowing the user to submit the VAT return;
 - **“Save as draft”** allowing the user to save the current state of the VAT return as a draft, without submitting it;
 - **“Cancel”** to go back to the VAT return main screen;
 - **“Delete draft”** (inactive during VAT return creation).



FR
DE
EN

Mini One Stop Shop - VAT on electronically supplied services
Union scheme

Home
Registration Data
VAT returns
Notifications 62
User NETP EU 03 NETP_EU_03 - Logout

Home > VAT returns > Create a VAT return

VAT return LU/LUB92989/Q2-2052

Status: Draft
Payment: Unpaid

Saved on:

By:

VAT return
Transmission to Member States of consumption
Transmission to Member States of establishment
Statement of transactions
Notifications

Modify
Import XML data
Import data from another VAT return
Version (0 version)

Period

from* 01/04/205
to* 30/06/205

Supplied by ARHS Group S.A. NETP3 (LUB92989)

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
		€	€	€
Total VAT amount payable for supplies of services carried out by ARHS Group S.A. NETP3				0,00 €

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
			€	€	€
Total VAT amount payable for supplies of services carried out from fixed establishments				0,00 €	

Total VAT amount

Total VAT amount payable by all establishments 0,00 €

Submit VAT return
Save as draft
Cancel
Delete draft

Figure 34: EU NETP VAT return creation form

VATMOSS
Mini One Stop Shop - VAT on electronically supplied services
Non-Union scheme

Home Registration Data VAT returns Notifications 14

User NETP non-EU 01 NETP_NONEU_01 Logout

Home > VAT returns > Create a VAT return

VAT return LU/EU442008427/Q2-20153

Status: Draft
Payment: Unpaid
Saved on: By:

VAT return Transmission to Member States of consumption Statement of transactions Notifications

Modify Import XML data Import data from another VAT return Version (0 version)

Period
from* 01/04/2015 to* 30/06/2015

Supplied by JESUISUNE_NONEU (EU442008427)

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
		€	€	€

Add line

Total VAT amount payable for supplies of services carried out by JESUISUNE_NONEU 0,00 €

Submit VAT return Save as draft Cancel Delete draft

Figure 35: Non EU NETP VAT return creation form

9.1.3. Select VAT return start and end dates

By default, when creating a new VAT return, the form and the fields are set up to cover the whole period, e.g. for Q1-2015, the default dates will be from 01/01/2015 to 31/03/2015.

However, they can be modified to cover a shorter range, provided it is still contained in the VAT return period, e.g. for Q1-2015, the user could set a range going from 10/02/2015 to 20/03/2015 but not from 15/03/2015 to 15/04/2015 since the end date would be past the end of Q1-2015.

If an erroneous period is entered, an error message will be displayed when the user tries to submit or save the VAT return as draft:

You cannot submit your VAT return before the end of the quarter.
The form contains errors.

Figure 36: Wrong period

9.1.4. Fill NETP supplies

Supplied by ARHS Group S.A. NETP8 (LUB92994)

I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
		€	0,00 €	€
Total VAT amount payable for supplies of services carried out by			0,00 €	

Add line

Figure 37: NETP supplies

The NETP supplies section is composed of the following parts:

- ① A checkbox allowing to declare that no electronic service has been supplied from Luxembourg;
- ② The lines of supply themselves, composed of the following information:
 - The Member State of consumption in which the service has been consumed;
 - The applied VAT rate, consisting in a VAT type (standard or reduced) and a value (between 0.01 and 99.99);
 - The taxable amount;
 - The computed VAT amount, which is not editable but rather the result of the application of the VAT rate to the taxable amount;
 - The declared VAT amount, which can be different from the computed VAT amount.
- ③ An “Add line” button allowing the user to add a line of supply;
- ④ A delete (x) button allowing to remove an existing line;

Every field has to be filled for a supply line to be correct, otherwise, the submission or saving of the VAT return will not be accepted and the fields with missing information will be highlighted in red:

Supplied by ARHS Group S.A. (LUB92987)

I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria		€	0,00 €	€
Total VAT amount payable for supplies of services carried out by			0,00 €	

Add line

Figure 38: Empty fields

As many lines as wanted can be added to the VAT return, provided the triplet Member State of consumption/VAT rate (type and value) is unique.

Every time a supply is modified by the user, the computed amounts and totals are automatically updated.

It is possible to select a Member State of consumption in which the NETP also has a Fixed Establishment. It means this Fixed Establishment has not been active for the whole period covered by the VAT return. In that case, the declared amount in the NETP supplies section

is only applicable for the time the Fixed Establishment was closed. An alert informs the user when this situation arises:

Member State of consumption		VAT rate
	BE - Belgium	

You mentioned a Member State of consumption in which you have / had a fixed establishment. The VAT amount declared in this line only applies on the period during which this fixed establishment was not open.

Figure 39: (Alert) The user selected a Member State of consumption in which he has a fixed establishment

9.1.5. Fill supplies from Fixed Establishments based in other Member States

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
			€	0,00 €	€
Total VAT amount payable for supplies of services carried out from fixed establishments					0,00 €

Figure 40: Fixed establishments supplies

Filling Fixed Establishments supplies goes the same way as NETP supplies (see the section “9.1.4 - Fill NETP supplies”), except that the user has to mention which of the NETP’s Fixed Establishment is implied using the **“Individual VAT identification number”** drop-down list. This list contains the list of each Fixed Establishment of the NETP, whether it is currently active or not (because a Fixed Establishment could be open for only a part of the VAT return period). In the case where a currently inactive Fixed Establishment is selected, an alert is displayed at the left of the supply line:

Individual VAT identification number	Member State of consumption	VAT rate
	BE - BEyyy	

You mentioned a fixed establishment that is not listed in the registration data applicable for the taxable period concerned.

Figure 41: (Alert) Inactive fixed establishment

As for the NETP supplies, as many lines as wanted can be added to the VAT return, provided the quadruplet Member State of establishment/Member State of consumption/VAT rate (type and value) is unique.

9.2. IMPORT DATA FROM AN XML FILE

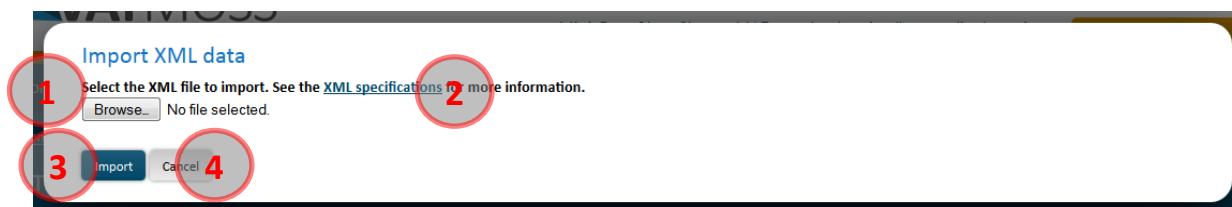


Figure 42: Import data from an XML file

An XML file can be used to fill a VAT return. To do so, the user has to click on the **“Import XML data”** from the VAT return creation form. A popup is then displayed, composed of the following parts:

- ① A **“Browse”** button allows the user to select an .xml file from its computer;
- ② An **“XML specifications”** hyperlink, allowing the download of a .zip file which contains an explanatory leaflet “XML Schema Definition.pdf”, and an .xsd file “NETPVATReturnDefinition-v1.07.xsd” which details XML specifications precisely;
- ③ An **“Import”** button allows to confirm the file choice and to fill the VAT return with the information from this file;
- ④ A **“Cancel”** button allowing to close the popup and to go back on the VAT return form without importing any data.

For the file to be processed correctly, it has to satisfy a number of specifications. To get a list of these specifications, the user can click on the hyperlink on the confirmation popup (②).

In the case where a non-XML file, or one that doesn't match the VAT return period is selected for import, an error message warns the user that the import is impossible. Otherwise, data is imported and the VAT return is filled and automatically saved as a draft. If a draft already existed at the time the user tried to import an XML file, a warning message asks for confirmation because the draft will be replaced if data is imported (only one draft can exist at a time for a VAT return).

9.3. IMPORT DATA FROM ANOTHER VAT RETURN

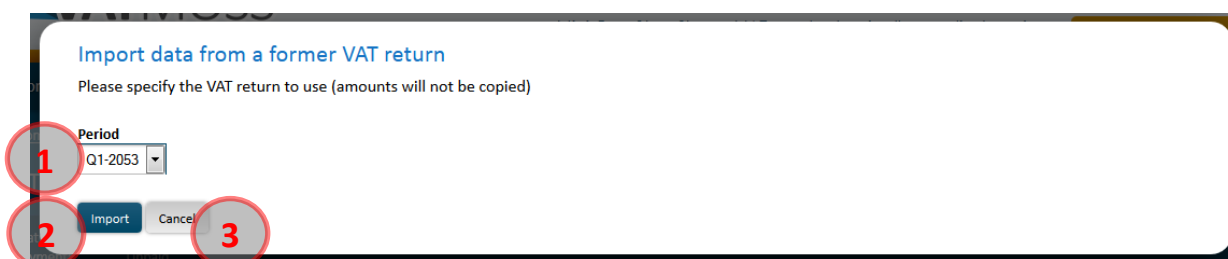


Figure 43: Import data from another VAT return

Data from an already existing VAT return can also be imported to fill another VAT return. To do so, the user has to click on the **“Import data from another VAT return”** button from the VAT return creation form. A popup is then displayed, composed of the following parts:

- ① A drop box allowing the user to select a VAT return to import;
- ② An **“Import”** button allowing to confirm the choice and fill the VAT return with data imported from the corresponding VAT return. The amounts are however not imported,

only the Member States of consumption and establishment, the VAT types and VAT rates are;

③ A **“Cancel”** button allowing to close the popup and to go back on the VAT return form without importing any data.

The data of the previous VAT return are imported but the amounts are forced to « 0 ».

The user can then choose to save the VAT return as a draft or to submit it immediately, just as in the standard process.

9.4. SAVE VAT RETURN AS DRAFT

Once the VAT return filled, it can be saved as a draft without submitting it, which allows the user to come back and complete it later. Moreover, it is possible to save the draft of a VAT return concerning the current period, whereas it cannot be submitted until the period is over.

After clicking on the **“Save as draft”** button:

- An informative message confirms that the operation succeeded;
- The VAT return header is updated (Status: Draft, Saved on/by, Payment: Unpaid);
- In the version drop-down list, a **“Draft”** entry now appears;
- The tabs become accessible, however, for a VAT return newly created, the sections concerning Member States of consumption and establishment will be empty, as the splitting of the VAT return into MSCON/MSEST VAT returns only happens at its submission. The statement of transaction will also be empty;
- The VAT return appears in **“display”** mode: the fields are not accessible anymore. In the upper toolbox, only the **“Modify”** button is accessible, the import buttons are greyed, in the lower toolbox, only the **“Submit VAT return”** is displayed and accessible;
- The created VAT return appears in the table of the VAT return main screen with the **“Draft”** status.

9.5. MODIFY A DRAFT

A draft can be updated as many times as the user wants it. However, only the last version of the draft is kept, there cannot be multiple version of a draft for a given VAT return.

To edit a draft, the user has to click on the **“Modify”** button after having displayed the draft. He can then modify the data and confirms by clicking the button **“Save as draft”**. An informative message confirms that the operation succeeded.

9.6. DELETE A DRAFT

A draft can be deleted at will by the user. Its data are then lost and cannot be retrieved again.

To do so, the user has to click on the **“Modify”** button after having displayed the draft, then on the **“Delete draft”** button of the lower toolbar. There is no confirmation asked, the draft is deleted immediately and an informative message confirms it to the user.

If there were other versions of the VAT return, the more recent of these is displayed right away. Otherwise, a blank form is shown.

9.7. SUBMIT A VAT RETURN

It is possible to submit the VAT return either from the creation form or from an already saved draft via the **“Submit VAT return”** button. A confirmation popup then asks the user for confirmation.

Submit VAT return

Are you certain you wish to submit your VAT return?

You can still update it later.

Confirm **Cancel**

AT - Austria | Reduced | 1,00 % | 11,00 € | 0,11 € | 5,00 €

Add line | Total VAT amount payable for supplies of services carried out by | 5,00 €

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
DE - DEvvv	FR - France	Reduced 2,00 %	2,00 €	0,04 €	1,00 €

Add line | Total VAT amount payable for supplies of services carried out from fixed establishments | 1,00 €

Total VAT amount

Total VAT amount payable by all establishments | 6,00 €

Submit VAT return **Save as draft** **Cancel** **Delete draft**

Figure 44 : Confirmation of a VAT return submission

After confirmation,

- An informative message confirms that the operation succeeded;
- The VAT return header is updated (Status: Submitted, then Accepted, Saved on/By, Payment: Unpaid);
- The version is added to the drop-down list (with its status Submitted then Accepted);
- The tabs become accessible if they were not already;
- The amounts transferred to Member States of consumption and establishment are computed and the corresponding tabs are updated;
- The VAT return appears in “display” mode, the fields are not accessible anymore. In the upper toolbox, only the **“Modify”** button is accessible, the import buttons are greyed, in the lower toolbox, the **“Submit VAT return”** is also greyed;
- The VAT return appears in the main screen’s list with the status Submitted then Accepted;
- A notification is received immediately at the VAT return submission and another one after its acceptance.

9.8. MODIFY A VAT RETURN

A VAT return can be updated at will, within the limit of three years after the deadline of the initial submission. At every submission, a new version is created, allowing the user to consult older transmitted data. It is also possible to create a draft even if a version has already been submitted, allowing the user to submit correction later.

To modify a VAT return, the user has to click the **“Modify”** button after having displayed the VAT return:

Status: Accepted
Payment: No payment received
Saved on: 27/04/2016 16:41:56
By: User NETP EU 01 NETP_EU_01

VAT return | Transmission to Member States of consumption | Transmission to Member States of establishment | Statement of transactions | Notifications

Modify | Import XML data | Import data from another VAT return | Version: 2016-04-27T14:41:56.865 (Accepted) (4 versions)

Period
from* 01/10/2015 to* 31/12/2015

Supplied by ARHS Group S.A. (LUB92987)
☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria	Reduced 5,00 %	15 000,00 €	750,00 €	250,00 €
BG - Bulgaria	Standard 6,00 %	10 000,00 €	600,00 €	600,00 €

Add line | Total VAT amount payable for supplies of services carried out by 850,00 €

Supplied by fixed establishments based in other Member States
☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
DE - DE8652	DK - Denmark	Standard 21,00 %	30 000,00 €	6 300,00 €	6 300,00 €
FR - FR7895	GB - United Kingdom	Standard 15,00 %	20 000,00 €	3 000,00 €	3 000,00 €
IT - IT4562	HR - Croatia	Standard 20,00 %	10 000,00 €	2 000,00 €	2 000,00 €

Add line | Total VAT amount payable for supplies of services carried out from fixed establishments 11 300,00 €

Total VAT amount
Total VAT amount payable by all establishments 12 150,00 €

Submit VAT return | Save as draft | Cancel | Delete draft

Figure 45: Modification of a VAT Return

This can only be done from the last version of the VAT return. The **“Modify”** button is grayed for older versions:

VAT return | Transmission to Member States of consumption | Transmission to Member States of establishment | Statement of transactions | Notifications

Modify | Import XML data | Import data from another VAT return | Version: 2016-04-11T11:36:53.617 (Accepted) (4 versions)

Period
from* 01/10/2015 to* 31/12/2015

2016-04-11T11:36:53.617 (Accepted)
2016-04-27T14:41:56.865 (Accepted)
2016-04-11T11:36:53.617 (Accepted)
2016-01-21T13:27:42.915 (Accepted)
2015-10-21T08:15:27.007 (Accepted)

Submit VAT return | Save as draft | Cancel | Delete draft

Figure 46: Choice of the VAT Return version

The user can then either save its modification using the **“Save as draft”** button, or submit them immediately using the **“Submit VAT return”** button. In both cases, after confirmation, the VAT return is then displayed in “display” mode.

In the case where a new version is submitted, differences with previous versions are highlighted:

Supplied by ARHS Group S.A. NETP8 (LUB92994)

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria	Reduced - 15,00 %	150 000,00 €	22 500,00 €	22 500,00 €
~~AT - Austria~~	~~Reduced - 1,00 %~~	~~11,00 €~~	~~0,11 €~~	~~5,00 €~~
Total VAT amount payable for supplies of services carried out by ARHS Group S.A. NETP8				22 500,00 €

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
DE - DEvvv	FR - France	Reduced - 2,00 %	2,00 €	0,04 €	1,00 €
BE - BEyyy	LV - Latvia	Standard - 20,00 %	20 000,00 €	4 000,00 €	4 000,00 €
DE - DEvvv	MT - Malta	Standard - 19,00 %	15 000,00 €	2 850,00 €	2 850,00 €
Total VAT amount payable for supplies of services carried out from fixed establishments				6 851,00 €	

Total VAT amount

Total VAT amount payable by all establishments	29 351,00 €
--	-------------

Submit VAT return

Figure 47 : VAT return modifications highlited

- Deleted lines of supply appear in red and strikethrough text
- Modified or added lines appear in blue and bold text

9.9. TRANSMISSION TO MEMBER STATES OF CONSUMPTION

This screen, accessible through the **“Transmission to Member States of consumption”** tab of the VAT return, sums up the information of the current version of the VAT return and the associated payments from the point of view of each Member State of consumption implied. Amounts are computed at every VAT return submission by the NETP. For each Member State of consumption, a “MSCON VAT return” is created and transmitted to the corresponding Member State.

Lines that have been modified since the previous version are highlighted with bold text. Moreover, deleted lines also appear in bold with an amount of 0€, highlighting the fact that those lines are indeed transmitted to inform the Member State of their deletion.

VAT return | **Transmission to Member States of consumption** | Transmission to Member States of establishment | Statement of transactions | Notifications

Version: 2023-04-23T09:45:03.986 (Accepted) (2 versions)

List of VAT returns generated based on information provided in the main VAT return and transmitted to Member States of consumption.

Each modification in the main VAT return which has an impact on VAT returns previously transmitted to Member States leads to the generation and transmission of a new VAT return.

Member State of consumption	Version known by MSCON	Taxable amount	VAT amount	Payments	Refunds
AT - Austria	2023-04-23T09:45:03.986	150 000,00 €	22 500,00 €	0,00 €	0,00 €

VAT returns

Identification number	VAT rate	Taxable amount	VAT amount
LU - LUB92994	15,00 %	150 000,00 €	22 500,00 €

Show 10 entries | Page 1 | Showing 1 to 1 of 1

Payments

Date	Issuer	Recipient	Operation	Amount
No data available in table				

Show 10 entries | Page 0 | Showing 0 to 0 of 0

Member State of consumption	Version known by MSCON	Taxable amount	VAT amount	Payments	Refunds
FR - France	2023-04-17T13:37:53.421	2,00 €	1,00 €	0,00 €	0,00 €
LV - Latvia	2023-04-23T09:45:03.986	20 000,00 €	4 000,00 €	0,00 €	0,00 €
MT - Malta	2023-04-23T09:45:03.986	15 000,00 €	2 850,00 €	0,00 €	0,00 €

Show 10 entries | Page 1 | Showing 1 to 4 of 4

Figure 48 : Transmission to Member States of consumption

The screen is composed of the following parts:

- ① A drop-down list of every version of the VAT return;
- ② The list of every Member State of establishment implied in the VAT return. For each line, the user can fold and unfold the details of the VAT return (③) and of the payments (④) for this Member State of consumption;
- ③ Table representing the MSCON VAT return, including a drop-down list to select the number of element to display (10, 50 or 100), and a navigation system for this table;
- ④ Table representing the payments and reimbursements for this MSCON VAT return, including a drop-down list to select the number of element to display (10, 50 or 100), and a navigation system for this table;
- ⑤ Number of element to display (10, 50 or 100);
- ⑥ Navigation between the results.

9.10. TRANSMISSION TO MEMBER STATES OF ESTABLISHMENT

This screen, accessible through the **“Transmission to Member States of establishment”** tab of the VAT return, sums up the information of the current version of the VAT return and the associated payments from the point of view of each Member State of establishment implied. Amounts are computed at every VAT return submission by the NETP. For each Member State of establishment, a “MSEST VAT return” is created and transmitted to the corresponding Member State.

Lines that have been modified since the previous version are highlighted with bold text. Moreover, deleted lines also appear in bold with an amount of 0€, highlighting the fact that those lines are indeed transmitted to inform the Member State of their deletion.

VAT returnTransmission to Member States of consumptionTransmission to Member States of establishmentStatement of transactionsNotifications

Version 2053-07-01T13:47:40.062 (Accepted) (5 versions)

List of VAT returns transmitted to concerned Member States of establishment: these returns arise from the splitting of the quarterly submitted VAT return by Member State of establishment (MSEST).

Each modification in the main VAT return which has an impact on VAT returns previously transmitted to Member States leads to the generation and transmission of a new VAT return.

Member State of establishment	Version known by MSEST	Taxable amount	VAT amount
AT - Austria	2053-07-01T13:47:40.062	200 000,00 €	29 000,00 €
LU - Luxembourg	2053-07-01T13:47:40.062	233 000,00 €	40 950,00 €

Identification number	Member State of consumption	VAT rate	Taxable amount	VAT amount
LU - LUB92989	BE - Belgium	Standard - 19,00 %	150 000,00 €	28 500,00 €
LU - LUB92989	EL - Greece	Standard - 15,00 %	83 000,00 €	12 450,00 €

Show 10 entriesPage 1-1>>>Showing 1 to 2 of 2

Show 10 entriesPage 1-1>>>Showing 1 to 2 of 2

Figure 49 : Transmission to Member States of establishment

The screen is composed of the following parts:

- ① A drop-down list of every version of the VAT return;
- ② The list of every Member State of establishment implied in the VAT return. For each line, the user can fold and unfold the details of the VAT return (③) for this Member State of consumption;
- ③ Table representing the MEST VAT return, including a drop-down list to select the number of element to display (10, 50 or 100), and a navigation system for this table;
- ④ Number of element to display (10, 50 or 100);
- ⑤ Navigation between the results.

9.11. STATEMENT OF TRANSACTIONS

The list of every payment and reimbursement concerning the VAT return is available via the **“Statement of transactions”** tab. A table is also dedicated to the payments which accounting is pending, i.e. payments received and transmitted by eRecette but not yet transferred to the Member State of consumption.

VAT return

Transmission to Member States of consumption

Statement of transactions

Notifications

Filter

1

Registered payments and reimbursements

Value date	Issuer	Recipient	Operation	VAT return version	Amount
15/04/2015	LU - Luxembourg	LU - Luxembourg	Retention	2018-09-04T13:37:54.523	6 180,00 €
15/04/2015	LU - Luxembourg	EL - Greece	Payment	2018-09-04T13:37:54.523	14 420,00 €
15/04/2015	LU - Luxembourg	LU - Luxembourg	Retention	2018-09-04T13:37:54.523	6 000,00 €
15/04/2015	LU - Luxembourg	BE - Belgium	Payment	2018-09-04T13:37:54.523	14 000,00 €
15/04/2015	LU - Luxembourg	LU - Luxembourg	Retention	2018-09-04T13:37:54.523	2 850,00 €
15/04/2015	LU - Luxembourg	AT - Austria	Payment	2018-09-04T13:37:54.523	6 650,00 €
01/04/2015	LUB92987	LU - Luxembourg	Payment	2018-09-04T13:37:54.523	50 100,00 €

Show 10 entries

↑

◀

Page 1

◀ - 1 ▶ ▶

↓

Showing 1 to 7 of 7

Received payments waiting for accounting

Value date	Reg. Date	Validation date	Issuer	Recipient	Amount	Reference
No data available in table						

Show 10 entries

↑

◀

Page 0

◀ - 0 ▶ ▶

↓

Showing 0 to 0 of 0

3

Figure 50 : Statement of transaction

The screen is composed of the following parts:

- ① A series of filters allowing to search payment (see the section “9.11.1 - Filter operations”);
- ② The list of every payment, reimbursement and retention for this VAT return, the following columns are displayed:
 - Value date (sortable);
 - Issuer (sortable);
 - Recipient (sortable);
 - Type of operation (reimbursement/payment/retention) (sortable);
 - Version of the declaration (sortable);
 - Amount;
- ③ The list of every payment which accounting is still pending, with the following columns:
 - Value date (sortable);
 - Issuer (sortable);
 - Recipient (sortable);
 - Amount (sortable);
 - Reference (sortable).

9.11.1. Filter operations

To filter the list of operations, the user can click on the  button in order to display the filters currently applied. The following form is then displayed:



The screenshot shows a filter form with the following elements:

- 7**: Filter icon (blue square with a white 'F' and a downward arrow).
- 1**: Issuer dropdown menu.
- 2**: Recipient dropdown menu.
- 3**: Operation dropdown menu.
- 4**: VAT return version dropdown menu.
- 5**: Filter button (blue square with a white 'F' and a downward arrow).
- 6**: Reset filter button (grey rectangle with the text 'Reset filter').

Figure 51 : Filtrer les opérations

The information displayed in fields ① to ④ correspond to the filter currently applied.

It's possible to change the filtering by changing the values of fields ① to ④ depending on the expected results:

- ① The “**Issuer**” field allows the selection of the payment emitter, which can be either a Member State or a NETP;
- ② The “**Recipient**” field allows the selection of the NETP receiving the payment;

③ The “**Operation**” field allows the selection of a type of operation, including:

- Payment
- Reimbursement
- Retention

④ The “VAT return version” field restricts the result list to the operations concerning a precise VAT return version;

⑤ Click on the “**Filter**” button to apply the various filters previously entered. The various filters can be applied together, only the operation matching all the selected values will be displayed.

It is also possible to:

⑥ Reset the filter to its default value by clicking on the “**Reset filter**” button.

⑦ Hide the filter details by clicking on the  button. Doing so does not cancel the filter currently applied.

9.12. NOTIFICATIONS

The list of notifications concerning a VAT return can be access by clicking the “**Notifications**” tab:

VAT return

Transmission to Member States of consumption

Transmission to Member States of establishment

Statement of transactions

Notifications

Date	Notification type	Issuer
23/04/2023 11:45:04	VAT return correction (accepted)	LU - Luxembourg
23/04/2023 11:45:04	VAT return correction (submitted)	LU - Luxembourg
17/04/2023 15:37:54	VAT return (accepted)	LU - Luxembourg
17/04/2023 15:37:53	VAT return (submitted)	LU - Luxembourg
17/04/2023 14:33:06	VAT return reminder reported by the MSID	LU - Luxembourg
28/09/2022 14:28:49	VAT return reminder reported by the MSID	LU - Luxembourg
12/03/2022 13:19:27	VAT return reminder reported by the MSID	LU - Luxembourg

Show

10

entries

Page 1 - 1

Showing 1 to 7 of 7

Figure 52 : Notifications of a VAT return

It is composed of a simple table containing the following columns:

- Date (sortable)
- Notification type (sortable)
- Issuer (sortable)

By clicking on the link contained on the Date column, the details of the notification can be displayed (see the section “10.2 - Display a notification”).

10. NOTIFICATIONS

A notification is the way used by VATMOSS or the AED in case of manual notification in order to communicate with the LU NETP the fact that an event happened or an action on his side is required.

The notifications requiring an action from the user are called “persistent notifications”. They can be considered as “read” only when the required action has been performed by the LU NETP and validated by the AED.

The list of the notifications received by the NETP is available by clicking on the tab “Notifications” in the main menu. The wording of the menu is followed by a red dot indicating the number of unread notifications. The following screen is then displayed:

Date	Notification type	Free subject of the notification
24/07/2015 18:00:07	Notification of registration data obsolete or incorrect	
24/07/2015 17:58:14	Notification of registration data obsolete or incorrect	
24/07/2015 16:47:58	Notification of registration data obsolete or incorrect	
04/06/2015 17:21:56	Notification of registration data automatically updated.	
02/06/2015 17:01:59	Request for Exclusion (accepted)	
02/06/2015 17:01:59	Request for Exclusion (submitted)	
02/06/2015 17:01:49	Request for Exclusion (accepted)	
02/06/2015 17:01:49	Request for Exclusion (submitted)	
02/06/2015 16:36:58	Update registration (refused) (MS ERROR)	
02/06/2015 16:36:51	Update registration (submitted)	

Figure 53: List of notifications

By default, no filter is applied: the list of notifications includes all notifications received by the LU NETP. The first column is displayed only for persistent notifications and can include the following value  when a notification requires the execution of an action by the LU NETP and that action has not yet been performed.

From this screen several actions are possible:

- ① Filter the list of the notifications (see the section “10.1 - Filter the notifications”);
- ② Change the sorting order of the table. By default, the notifications are sorted according to their issuing date, newest first.

By clicking on the header of a column, it is possible to sort the table according to that column: a click sorts according to an ascending order, a second click sorts according to a descending order. The sort on a column deletes any other sort previously applied;

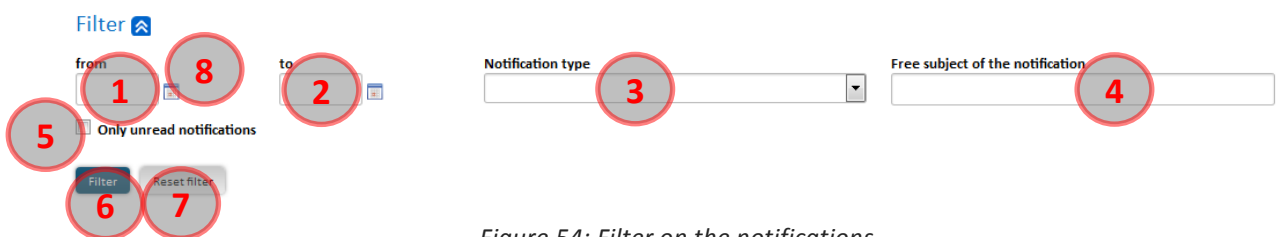
③ Display the details of a notification by clicking on the corresponding line in the table (see the section “10.2 - Display a notification”);

④ Display more or less elements in the table. The user can choose to display 10, 50 or 100 elements per page;

⑤ Browse between the pages of results.

10.1. FILTER THE NOTIFICATIONS

To filter the list of notifications, the user just has to click on the icon  in order to display the filter currently applied. The following form is then displayed:



The screenshot shows a filter form with the following elements:

- 1**: "from" date input field.
- 2**: "to" date input field.
- 3**: "Notification type" dropdown menu.
- 4**: "Free subject of the notification" text input field.
- 5**: "Only unread notifications" checkbox.
- 6**: "Filter" button.
- 7**: "Reset filter" button.
- 8**: Close icon (X) for the filter panel.

Figure 54: Filter on the notifications

The information displayed in the fields ① to ⑤ corresponds to the filter currently applied (none by default).

It is possible to change the filtering by modifying the content of the fields ① to ⑤ according to the desired information:

The fields “**from**” ① to “**to**” ② allow one to define a period during which the notifications to list must have been sent:

- If both fields are specified, the listed notifications must have been sent from the date “from”, and until the date “to” (included) ;
- If only the field “from” is specified, the notifications must have been sent from that date ;
- If only the field “to” is specified, the notification must have been sent until this date ;
- If no fields are specified, no restrictions will be applied to the date at which the listed notifications have been sent.

③ The field “**Notification type**” allows one to select the type of notification to display on the list. If no type is selected, no restriction will be applied on the types to display. It is not possible to select several types of notifications through this field.

④ The field “**Free subject of the notification**” allows one to limit the list of the notifications to those having a subject manually entered by the user that include the indicated text.

⑤ The field “**Only unread notifications**” allows, when the box is ticked, to display only the notifications that have not been read.

⑥ Click on the button **“Filter”** in order to apply the filter that has been defined. All these criteria can be cumulated: only the notifications in accordance with the all the criteria will be listed.

The user can also:

⑦ Reset the filter to its default value by clicking on the button **“Reset”**.

⑧ Hide the detail of the filter by clicking on the button . This action does not have any impact on the filter being applied.

10.2. DISPLAY A NOTIFICATION

After clicking on a notification, the following screen describes the information about the notification:

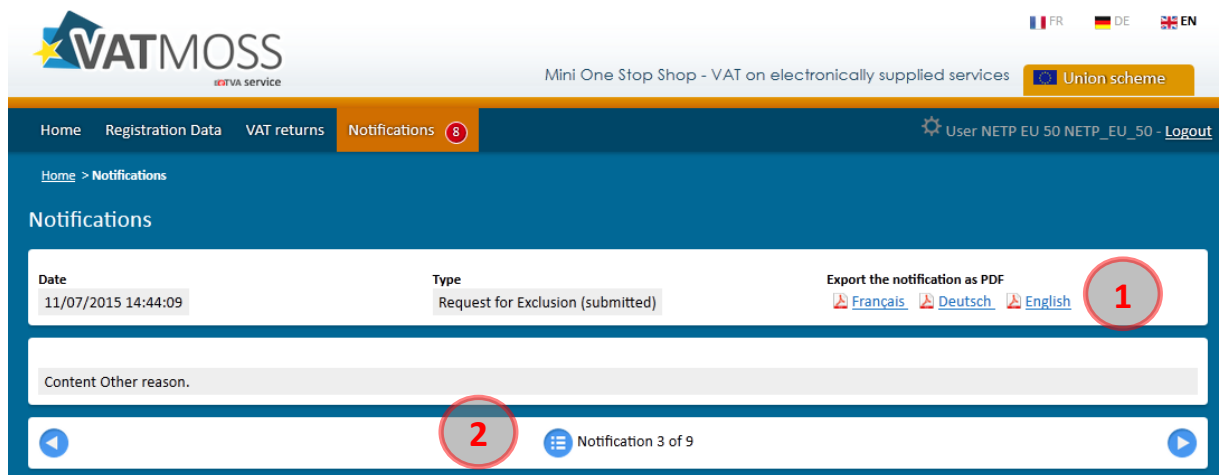


Figure 55: Details of a notification

The user can do the following actions:

① Export the PDF associated to the notification by clicking on the icon corresponding to the selected language.

② Browse among the notifications displayed in the list of notifications:

-  allows one to move to the previous notification in the list ;
-  allows one to go back to list ;
-  allows one to move to the next notification in the list.

Note : The filter that has been applied is saved as long as the user does not disconnect or apply another filter. The browsing in the list is done with respect to this filter.

11. MANDATES

Through VATMOSS, a user of a LU NETP can create a mandate with another company, established or not in Luxembourg. After that, this company will become the agent of the LU NETP.

In order to have an active mandate, it must involve a LU NETP (principal) and another company, namely the agent, and must have been initiated by the LU NETP. When the mandate is established, both parties are notified of the creation of the mandate. Please be aware that a LU NETP, principal, can only have one mandate at a given time.

Once activated, the mandate does not have any time limit. This could be revoked at any time by one of parties, the LU NETP or his agent. As during the establishment, both parties will be notified of the revocation, and from this moment, the agent will have no more access to the VATMOSS area of the NETP.

In spite of an active mandate, the LU NETP remains in charge of the registration data (and their updates), because the agent has a read-only view on the registration data of the LU NETP. The agent can submit and modify VAT returns on behalf of the LU NETP.

For the administration of Luxembourg, the LU NETP is the solely responsible of the information forwarded in spite of the mandate between both parties.

The homepage of the mandates is presented on Figure 56: Mandates homepage - no active mandate and Figure 57: Mandates homepage - active mandate. The first part of the screen presents the active mandate (if there is) and the second part displays the mandates that have been revoked.

If a mandate is active, the following information is displayed:

- Information linked to the agent:
 - VAT identification number
 - Company name
 - Contact
 - E-mail
- Information linked to the mandate:
 - Establishment date
 - Notification of the mandate's establishment

The table of mandates history shows the following information:

- The **Establishment date** of the mandate;
- The **Revocation date** of the mandate;
- The **Company name** of the agent;
- A link allowing to access to more information about the mandate.

Home Registration Data VAT returns Notifications **24** Mandates

User NETP EU 05 NETP_EU_05 - Logout

Home > Mandates

Mandates

Establish a mandate **1**

No active mandate

Mandates history

Establishment date	Revocation date	Company name	
15/02/2020	15/02/2020	Compagnie de test - LU892989	Show details
23/04/2018	15/02/2020	ARHS Group S.A. NETP3 - LU892989	Show details
20/03/2018	20/03/2018	Company Name A - LU99893036	Show details
20/03/2018	20/03/2018	Test company - LU99123	Show details

Show 50 entries

Page 1 - 1 >>

Showing 1 to 4 of 4

Figure 56: Mandates homepage - no active mandate

Home Registration Data VAT returns Notifications **43** Mandates

User NETP EU 01 NETP_EU_01 - Logout

Home > Mandates

Mandates

Revoke the mandate ... **2**

Active Mandate

Agent

VAT identification number
LU892989

Company name
Compagnie de test

Contact
FIRST_NAME LAST_NAME

E-mail
NAME@EXAMPLE.COM

Mandate

Establishment date
08/06/2021 [Show the notification](#)

Mandates history

Establishment date	Revocation date	Company name	
08/06/2021	08/06/2021	Compagnie de test - LU892989	Show details
02/05/2021	08/06/2021	Compagnie de test - LU892989	Show details
23/04/2018	13/06/2015	ARHS Group S.A. NETP8 - LU892994	Show details
20/03/2018	23/04/2018	ARHS Group S.A. NETP3 - LU892989	Show details
11/12/2017	20/03/2018	ARHS Group S.A. NETP3 - LU892989	Show details
11/12/2017	11/12/2017	Company Name - LU99123456	Show details

Show 50 entries

Page 1 - 1 >>

Showing 1 to 6 of 6

Figure 57: Mandates homepage - active mandate

From this homepage, the user can perform the following actions:

- ① Establish a mandate through the button **“Establish a mandate”** (see the section **“11.1 - Establish a mandate”**)
- ② Revoke the active mandate through the button **“Revoke the mandate”** (see the section **“11.2 - Revoke the mandate”**)

- ③ Consult the information linked to a revoked mandate through the link **“Show details”** (see the section “11.3 - Show the details of a mandate”)
- ④ Display more or less elements in the table. The user can choose to display 10, 50 or 100 elements per page.
- ⑤ Browse between the pages of results.

11.1.1. ESTABLISH A MANDATE

After clicking on the button **“Establish a mandate”** of the Figure 56: Mandates homepage - no active mandate, the user is on the page allowing him to establish a mandate.

The establishment form is different if the mandate is established in Luxembourg (see the section “11.1.1 -Agent established in Luxembourg”) or outside the Luxembourg (see the section “11.1.2 -Agent not established in Luxembourg”). By default, the form is displayed for an agent established in Luxembourg.

11.1.1.1. Agent established in Luxembourg

The screenshot shows the VATMOSS interface for establishing a new mandate. The header includes the VATMOSS logo, language flags (FR, DE, EN), and the text 'Mini One Stop Shop - VAT on electronically supplied services'. The navigation bar shows 'Home', 'Registration Data', 'VAT returns', 'Notifications' (with a red circle containing '24'), and 'Mandates'. The user is logged in as 'User NETP EU 05 NETP_EU_05' with a 'Logout' link. The breadcrumb trail is 'Home > Mandates > Establishment of a new mandate'. The main heading is 'Establishment of a new mandate'. The form is titled 'Information on the agent' and has two radio buttons: 'Agent established in Luxembourg' (selected) and 'Agent not established in Luxembourg'. The form fields are: 'VAT identification number' (1), 'National register number' (2), 'Company name' (4), 'Contact' (5), and 'E-mail' (6). A 'Look for the company' button (3) is next to the 'National register number' field. Below the form is a 'Terms of Use' section with a checkbox 'I read and accept the terms of use' (7). At the bottom are 'Validate' (8) and 'Cancel' (9) buttons.

Figure 58: Agent established in Luxembourg

In the case where the mandate concerns an agent is established in Luxembourg, the user must give the following information:

- ① **VAT identification number** of the agent;
- ② **National register number** of the agent;
- ③ The button **“Look for the company”** is available when the previous fields, that is to say VAT identification number and national register number, are filled in. By clicking on this button, a control is done to ensure that the VAT identification number and the national register number correspond to the same company:
 - If the control is positive, then the name of the agent appears in the field ④ **Company name**;

- If the control is negative, an error message appears specifying that either the VAT identification number or the national register number is wrong and the filed ④ remains empty.
- ⑤ **Contact** of the agent;
 - ⑥ **E-mail address** of the contact;
 - ⑦ After reading the terms of use, the user must validate them by ticking the box “**I read and accept the terms of use**”;
 - ⑧ When all the data are filled in, the user can click on the button “**Validate**” that creates the mandate;
 - ⑨ The user can cancel his action by clicking on the button “**Cancel**”.

11.1.2. Agent not established in Luxembourg

The screenshot shows the VATMOSS web interface. At the top, there's a header with the VATMOSS logo, flags for FR, DE, and EN, and a 'Union scheme' button. Below the header is a navigation bar with links: Home, Registration Data, VAT returns, Notifications (24), and Mandates. The main content area is titled 'Establishment of a new mandate'. It contains a form with the following sections:

- Information on the agent:** Two radio buttons: 'Agent established in Luxembourg' (selected) and 'Agent not established in Luxembourg' (unselected).
- VAT identification number *:** A text input field (labeled 1).
- Confirmation of the VAT identification number *:** A text input field (labeled 2).
- Company name:** A text input field (labeled 3).
- Contact *:** A text input field (labeled 4).
- E-mail *:** A text input field (labeled 5).
- Terms of Use:** A section with a link 'Conditions générales' and a checkbox 'I read and accept the terms of use' (labeled 6).
- Buttons:** 'Validate' (labeled 7) and 'Cancel' (labeled 8) buttons at the bottom.

Figure 59: Agent not established in Luxembourg

When the mandate concerns an agent not established in Luxembourg, the user must give the following information:

- ① **VAT identification number** of the agent. It is fictional LU VAT identification number beginning by LU99;
- ② **Confirmation of the VAT identification number** of the agent;
- ③ **Company name** of the agent;
- ④ **Contact** of the agent;
- ⑤ **E-mail address** of the contact;
- ⑥ After reading the terms of use, the user must validate them by ticking the box “**I read and accept the terms of use**”;
- ⑦ When all the data are filled in, the user can click on the button “**Validate**” that creates the mandate;
- ⑧ The user can cancel his action by clicking on the button “**Cancel**”.

11.2. REVOKE THE MANDATE

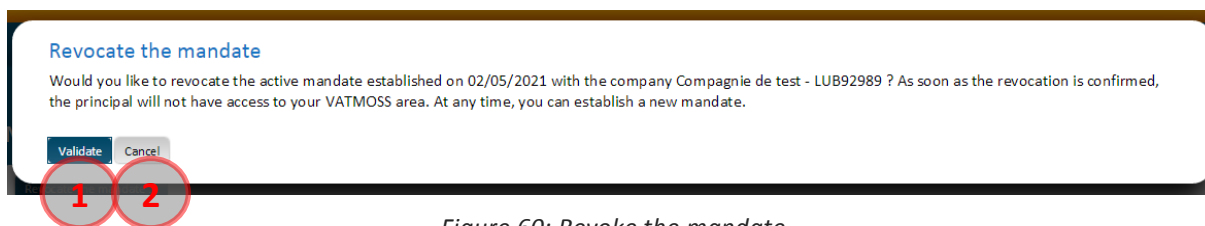


Figure 60: Revoke the mandate

By clicking on the button “Revoke the mandate” from the Figure 57: Mandates homepage - active mandate, the user opens a pop-up that asks him to confirm the revocation of the mandate.

The user can either confirm the revocation by clicking on the button “**Validate**” ① or cancel the revocation through the button “**Cancel**” ②.

11.3. SHOW THE DETAILS OF A MANDATE

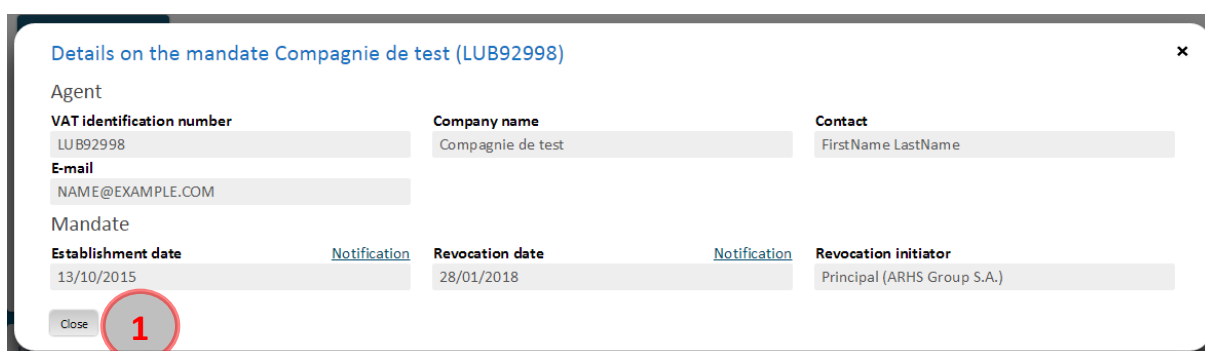


Figure 61: Details of a mandate

After clicking on the link “**Show details**” from Figure 56: Mandates homepage - no active mandate and Figure 57: Mandates homepage - active mandate, a pop-up with the information linked to the agent and the mandate displays.

The first part Agent displays some information concerning the agent:

- The **VAT identification number**;
- The **Company name**;
- The **Contact**;
- The **E-mail** address of the contact.

The second part Mandate displays some information about the mandate:

- The **Establishment date** of the mandate and a link through the establishment notification;
- The **Revocation date** of the mandate and a link through the revocation date;
- The **Revocation initiator**.

12. AGENT

Once a mandate has been established between a LU NETP and an agent, this one has access to the VATMOSS workspace of the LU NETP during the activity period of the mandate.

During this period, the agent can on the LU NETP VATMOSS:

- Consult the registration data of the LU NETP (without being able to change it – Figure 62: Registration data of the LU NETP (read-only));
- Submit or modify the VAT returns on behalf of the LU NETP;
- Consult the notifications of the LU NETP.

VATMOSS
eGIVA service

Mini One Stop Shop - VAT on electronically supplied services

Union scheme

FR DE EN

ARHS Group S.A. NETP1 Home Registration Data VAT returns Notifications 44

User NETP EU 03 NETP_EU_03 - Logout

Home > Registration Data

Registration request - Submitted on 26/04/2018, Accepted on 26/04/2018

You began your activities as Luxembourgish taxable person under VATMOSS on 01/01/2017. Last registration data update on 26/04/2018. In case your registration data are not correct, you can update them with the button below.

[View request's history](#)

Change of Member State of identification

Issuing country Individual VAT Identification Number

Identification

Company details

Individual VAT identification number LU B92987 Company name ARHS Group S.A. NETP1 Update Synchro

Trading name(s) of the company if different from company name

Address

Street rue Nicolas Bove Synchro Number 2b Synchro

Postal Code / ZIP Code L-1253 Synchro City Luxembourg

Country AF

The country in which the taxable person has his place of business AF

Figure 62: Registration data of the LU NETP (read-only)

As soon as the mandate is revoked either by the LU NETP, either by the agent, the agent can no more have access to the VATMOSS workspace of the LU NETP. He keeps an access to the information about the mandate.

An agent can be

- A LU NETP (see the section “12.2 - Agent – LU NETP”);
- A company established in Luxembourg (see “12.3 - Agent – company established in Luxembourg”)

- A company not established in Luxembourg (see the section “12.4 - Agent – company not established in Luxembourg”).

Instead of the LU NETP, an agent can have several active mandates at a given time.

12.1. MENU

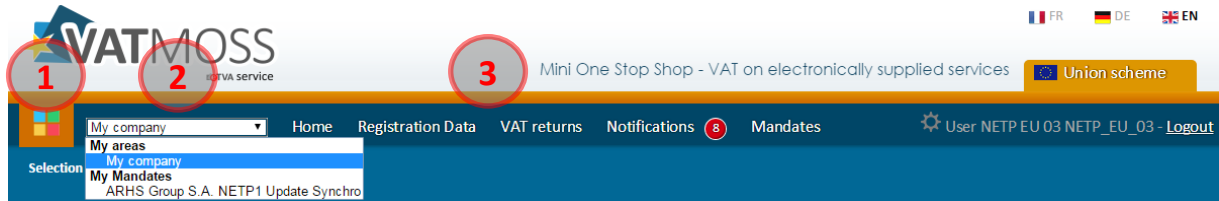


Figure 63: Menu bar of an agent

The menu bar of an agent includes three parts:

- ① This button allows to come back to the homepage of the agent from everywhere
- ② This combo box allows to navigate between the homepage of the agent as LU NETP (**My Company**) and the homepages of the principals (**My Mandates**)
- ③ The different menu allowing to navigate through the different pages

If the agent acts on behalf of his principal, he can navigate between the registration data, VAT returns and Notification of the LU NETP. However, if he acts on his behalf and if he is LU NETP, he navigates through these menus between the data registration, VAT returns, notifications and mandates about him.

12.2. AGENT – LU NETP

In the case where a LU NETP is also an agent, when he connects to VATMOSS, he is directly on the homepage of the agents presented on Figure 64: Homepage of an agent - LU NETP and not on Figure 18: Welcome screen after the acceptance of the registration by the AED.

VATMOSS eVAT service

Mini One Stop Shop - VAT on electronically supplied services

FR DE EN

Union scheme

My company 1 Home Registration Data VAT returns Notifications 8 Mandates User NETP EU 03 NETP_EU_03 - Logout

Selection of the workspaces

Identification

VAT identification number: LU892989

Company name: ARHS Group S.A. NETP3

Access to my VATMOSS area 2

My active mandates

You have active mandates. Please select an area to access it.

Union scheme	
ARHS Group S.A. NETP1 Update Synchro (LU892987)	44 View details 4
Active mandate from 08/06/2021	

My inactive mandates

Union scheme		Non-Union scheme	
ARHS Group S.A. NETP1 Update Synchro (LU892987)	View details	Company 01 (EU 442008427)	View details
Inactive mandate since 20/03/2018		Inactive mandate since 23/04/2018	
ARHS Group S.A. NETP1 Update Synchro (LU892987)	View details	Company 01 (EU 442008427)	View details
Inactive mandate since 23/04/2018		Inactive mandate since 15/02/2020	
ARHS Group S.A. NETP5 (LU892991)	View details		
Inactive mandate since 15/02/2020			
ARHS Group S.A. NETP5 (LU892991)	View details		
Inactive mandate since 15/02/2020			

Figure 64: Homepage of an agent - LU NETP

The homepage includes three parts:

1. The different menus leading to the different pages of VATMOSS of the LU NETP, and a combo box allowing to navigate between the principals and his company (see “12.1 - Menu”);
2. The registration data of the principal, namely the VAT identification number and the company name. These data being syncing with eRecette cannot be modified by the agent;
3. The active mandates allowing having access to VATMOSS workspaces of the principals and the inactive mandates.

From this screen, several actions are possible:

- ① This combo box allows to navigate between the principals and the agent (see the section “12.1 - Menu”);
- ② “Access to my VATMOSS area” allows the user to access to the homepage of this VATMOSS workspace as LU NETP;
- ③ In the case where the agent has one or several active mandate(s), a table lists all the mandates by specifying the name of the principal, his VAT identification number, his establishment date and the number of unread notifications by the user for this mandate. By clicking on the name of the principal, the user is on the homepage of this one.

④ For an active mandate, by clicking on the button “**View details**” allows to display the information linked to the mandate (see the section “12.2.1 - Details of an active mandate”);

⑤ For an inactive mandate, it is possible to display the information linked to the mandate by clicking on the button “**View details**” (see the section “12.2.2 - Details of an inactive mandate”).

12.2.1. Details of an active mandate

The screenshot shows the VATMOSS interface for an active mandate. The breadcrumb trail is 'Selection of the workspaces > Details on the mandate'. The title is 'Details on the mandate ARHS Group S.A. NETP1 Update Synchro (LUB92987)'. There are two buttons at the top: 'Revocate the mandate...' (circled in red) and 'Modify...'. The page is divided into three sections: Principal, Agent, and Mandate. The Principal section shows VAT identification number (LU B92987), Company name (ARHS Group S.A. NETP1 Update Synchro), and Scheme (Union). The Agent section shows VAT identification number (LU B92989), Company name (Compagnie de test), Contact (FIRST_NAME LAST_NAME), and E-mail (NAME@EXAMPLE.COM). The Mandate section shows Status (Active) and Establishment date (08/06/2021) with a 'Show the PDF' link.

Figure 65: Details of an active mandate

The page of details of an active mandate lists the following information:

- About the principal:
 - **VAT identification number**
 - **Company name**
 - **Scheme**
- About the agent:
 - **VAT identification number**
 - **Company name**
 - **Contact**
 - **E-mail** address
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF

From this screen, the user can

① Revoke the mandate by clicking on the button “**Revocate the mandate**” (see the section “12.2.1.1 - **Revoke a mandate**”);

② Modify some information through the button **“Modify”** (see the section “12.2.1.2 - **Modify his information**”).

12.2.1.1. Revoke a mandate

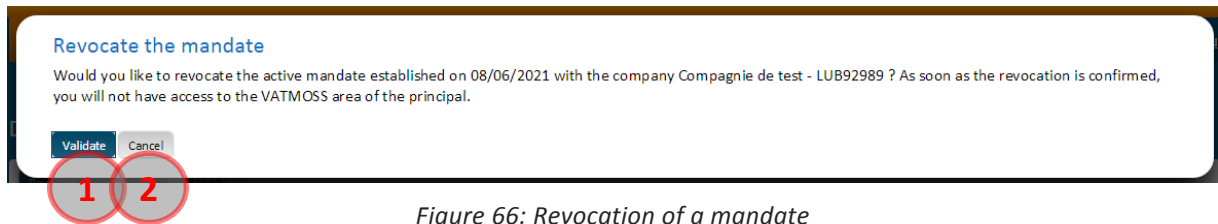


Figure 66: Revocation of a mandate

By clicking on the button **“Revoke the mandate”** of Figure 65: Details of an active mandate, a pop-up opens asking the user to confirm the revocation of the mandate. Once the revocation has been validated, the agent will not have access to VATMOSS workspace of the LU NETP.

The user can either **validate** ① the revocation, or **cancel** it ②.

12.2.1.2. Modify his information

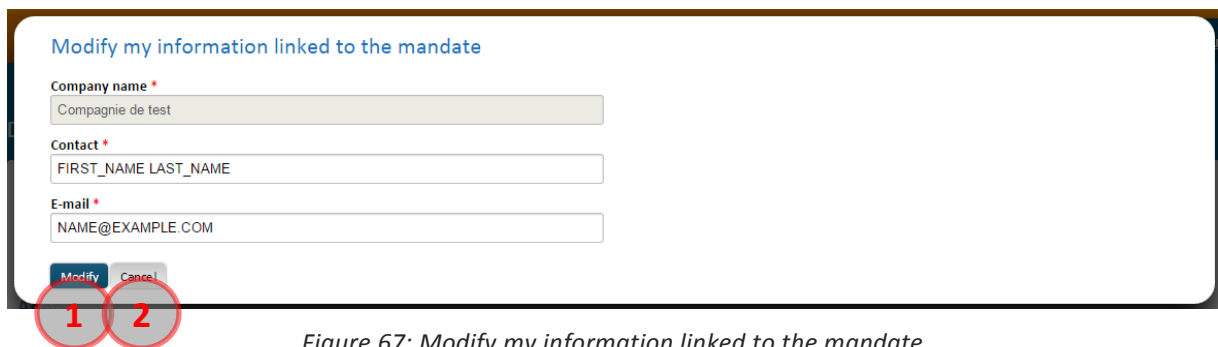


Figure 67: Modify my information linked to the mandate

When a mandate is active, an agent is able to modify some information concerning the mandate.

If the agent is a LU NETP, this one can modify the following information:

- **Contact;**
- The **E-mail** address of the contact.

The user can either validate the modifications by clicking on the button **“Modify”** ①, or **cancel** them ②.

12.2.2. Details of an inactive mandate

The screenshot shows the VATMOSS 'Mini One Stop Shop' interface. The top navigation bar includes the VATMOSS logo, language flags (FR, DE, EN), and a 'Union scheme' button. The main navigation bar contains links for 'My company', 'Home', 'Registration Data', 'VAT returns', 'Notifications' (with a red badge), and 'Mandates'. The user is logged in as 'User NETP EU 03 NETP_EU_03' with a 'Logout' link.

The breadcrumb trail is 'Selection of the workspaces > Details on the mandate'. The page title is 'Details on the mandate ARHS Group S.A. NETP1 Update Synchro (LUB92987)'.

The details are organized into three sections: Principal, Agent, and Mandate.

Principal		
VAT identification number	Company name	Scheme
LU B92987	ARHS Group S.A. NETP1 Update Synchro	Union

Agent		
VAT identification number	Company name	Contact
LU B92989	ARHS Group S.A. NETP3	remi
E-mail	remi.adam@arhs-developments.com	

Mandate		
Status	Establishment date	Show the PDF
Inactive	11/12/2017	
	Revocation date	Show the PDF
	20/03/2018	
	Revocation initiator	Principal (ARHS Group S.A. NETP1 Update Synchro)

Figure 68: Details of an inactive mandate

The page of details of an inactive mandate displays the following information:

- About the principal:
 - **VAT identification number**
 - **Company name**
 - **Scheme**
- About the agent:
 - **VAT identification number**
 - **Company name**
 - **Contact**
 - **E-mail** address
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF
 - **Revocation date** and the revocation PDF
 - **Revocation initiator**

12.3. AGENT – COMPANY ESTABLISHED IN LUXEMBOURG

In the case where the agent is a company established in Luxembourg, his homepage looks like:

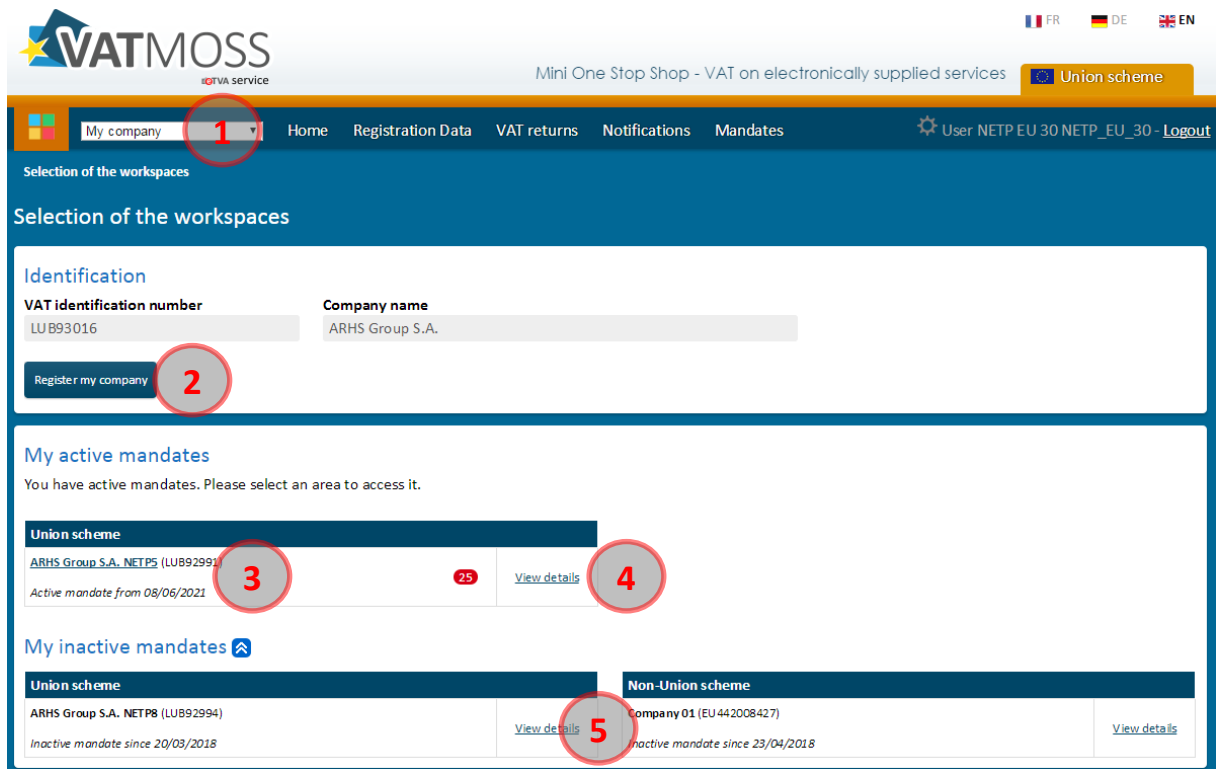


Figure 69: Homepage of an agent - established in Luxembourg

The homepage includes three parts:

1. The combo box allowing to navigate between the principals and his company (see the section “12.1 - Menu”);
2. The registration data of the principal, namely the VAT identification number and the company name. These data being syncing with eRecette cannot be modified by the agent;
3. The active mandates allowing having access to VATMOSS workspaces of the principals and the inactive mandates.

From this screen, several actions are possible:

- ① This combo box allows to navigate between the principals and the agent (see the section “12.1 - Menu”);
- ② “**Register my company**” allows the user to access to the registration page in order to use VATMOSS (see Figure 6: EU Registration request – part 1);
- ③ In the case where the agent has one or several active mandate(s), a table lists all the mandates by specifying the name of the principal, his VAT identification number, his establishment date and the number of unread notifications by the user for this mandate. By clicking on the name of the principal, the user is on the homepage of this one.
- ④ For an active mandate, by clicking on the button “**View details**” allows to display the information linked to the mandate (see the section “12.3.1 - Details of an active mandate”);

⑤ For an inactive mandate, it is possible to display the information linked to the mandate by clicking on the button “**View details**” (see the section “12.3.2 - Details of an inactive mandate”).

12.3.1. Details of an active mandate

The screenshot shows the VATMOSS interface. At the top, there's a header with the VATMOSS logo, language flags (FR, DE, EN), and a navigation bar with links like Home, Registration Data, VAT returns, Notifications, and Mandates. The main content area is titled 'Details on the mandate' and shows information for 'ARHS Group S.A. NETP5 (LUB92991)'. There are two buttons at the top left: 'Revocate the mandate...' and 'Modify...'. The details are organized into sections: Principal, Agent, and Mandate. Each section contains fields for VAT identification number, company name, and other relevant information. The Mandate section shows the status as 'Active' and the establishment date as '08/06/2021'.

Figure 70: Details of an active mandate

The page of details of an active mandate lists the following information:

- About the principal:
 - **VAT identification number**
 - **Company name**
 - **Scheme**
- About the agent:
 - **VAT identification number**
 - **Company name**
 - **Contact**
 - **E-mail address**
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF

From this screen, the user can

- ① Revoke the mandate by clicking on the button “**Revoke the mandate**” (see the section “12.3.1.1 - **Revoke a mandate**”);
- ② Modify some information through the button “**Modify**” (see the section “12.3.1.2 - **Modify his information**”).

12.3.1.1. Revoke a mandate

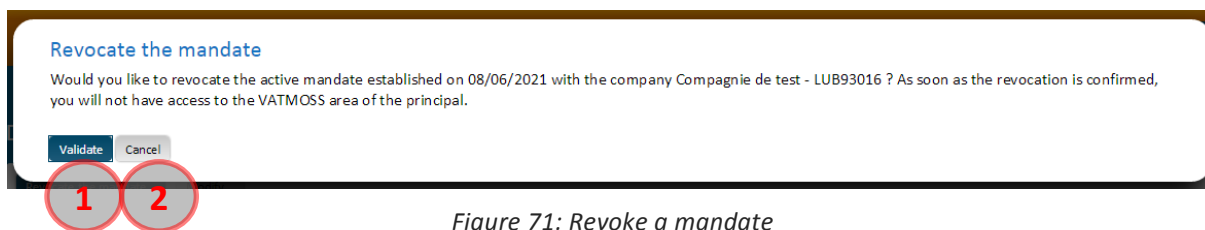


Figure 71: Revoke a mandate

By clicking on the button **“Revoke the mandate”** of Figure 70: Details of an active mandate, a pop-up opens asking the user to confirm the revocation of the mandate. Once the revocation has been validated, the agent will not have access to VATMOSS workspace of the LU NETP.

The user can either **validate** ① the revocation, or **cancel** it ②.

12.3.1.2. Modify his information

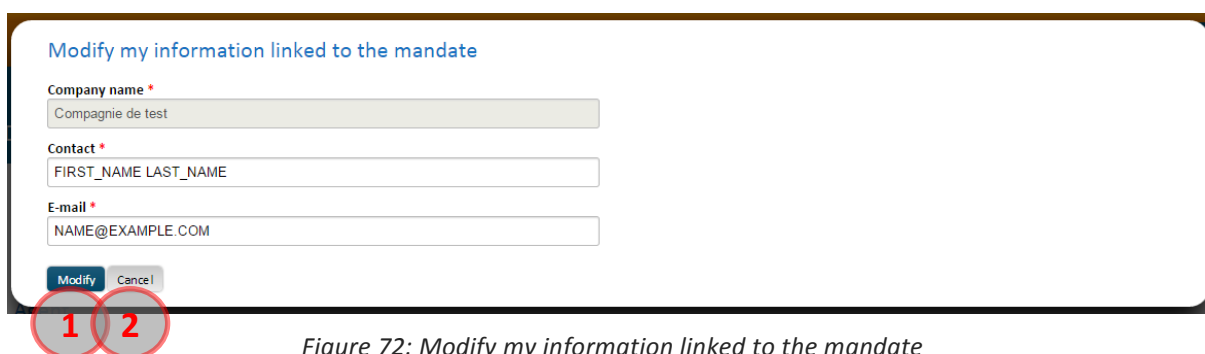


Figure 72: Modify my information linked to the mandate

When a mandate is active, an agent is able to modify some information concerning the mandate.

If the agent is a company established in Luxembourg, this one can modify the following information:

- **Contact;**
- The **E-mail** address of the contact.

The user can either validate the modifications by clicking on the button **“Modify”** ①, or **cancel** them ②.

12.3.2. Details of an inactive mandate

VATMOSS EUVA service FR DE EN Mini One Stop Shop - VAT on electronically supplied services Union scheme

[Selection of the workspaces](#) > [Details on the mandate](#)

Details on the mandate ARHS Group S.A. NETP8 (LUB92994)

Principal

VAT identification number	Company name	Scheme
LU B92994	ARHS Group S.A. NETP8	Union

Agent

VAT identification number	Company name	Contact
LU B93016	ARHS Group S.A.	Adrien Guiot
E-mail		
adrien.guiot@arhs-developments.com		

Mandate

Status	Establishment date	Show the PDF	
Inactive	11/12/2017		
	Revocation date	Show the PDF	Revocation initiator
	20/03/2018		Principal (ARHS Group S.A. NETP8)

Figure 73: Details of an inactive mandate

The page of details of an inactive mandate displays the following information:

- About the principal:
 - **VAT identification number**
 - **Company name**
 - **Scheme**
- About the agent:
 - **VAT identification number**
 - **Company name**
 - **Contact**
 - **E-mail** address
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF
 - **Revocation date** and the revocation PDF
 - **Revocation initiator**

12.4. AGENT – COMPANY NOT ESTABLISHED IN LUXEMBOURG

In the case where the agent is a company not established in Luxembourg, the homepage looks like:

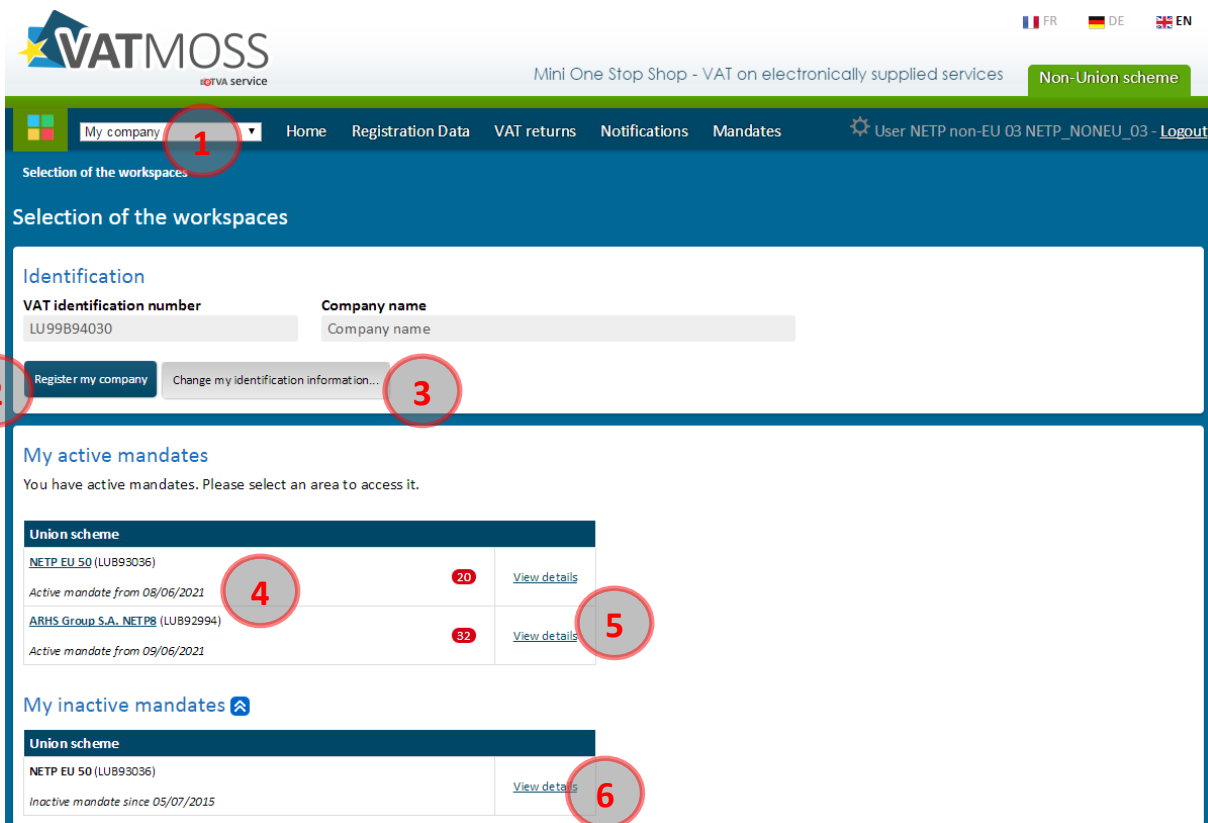


Figure 74: Homepage of an agent - not established in Luxembourg

The homepage includes three parts:

1. The different menus leading to the different pages of VATMOSS of the LU NETP, and a combo box allowing to navigate between the principals and his company (see the section “12.1 - Menu”);
2. The registration data of the principal, namely the VAT identification number and the company name ;
3. The active mandates allowing to have access to VATMOSS workspaces of the principals and the inactive mandates.

From this screen, several actions are possible:

- ① This combo box allows to navigate between the principals and the agent (see the section “12.1 - Menu”);
- ② “**Register my company**” allows the user to access to the registration page in order to use VATMOSS (see Figure 12: Non-EU Registration request – part 1);
- ③ The user is able to modify the identification information by clicking on the button “**Change my identification information**”. The button opens a pop-up presented in Figure 75: Change my identification information;
- ④ In the case where the agent has one or several active mandate(s), a table lists all the mandates by specifying the name of the principal, his VAT identification number, his establishment date and the number of unread notifications by the user for this mandate. By clicking on the name of the principal, the user is on the homepage of this one;

- ⑤ For an active mandate, by clicking on the button **“View details”** allows to display the information linked to the mandate (see the section “12.4.1 - Details of an active mandate”);
- ⑥ For an inactive mandate, it is possible to display the information linked to the mandate by clicking on the button **“View details”** (see the section “12.4.2 - Details of an inactive mandate”).

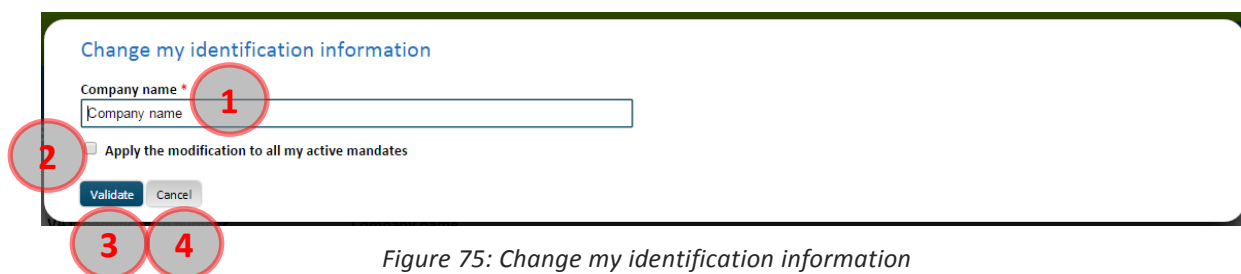


Figure 75: Change my identification information

From this screen, the user can modify his company name ①. After changing the company name, the user can

- ② Decide to modify his company name for all active mandates by checking the box **“Apply the modification to all my active mandates”**. If this box is not checked, the modification of the company name will only be visible on the homepage of the agent and not on the details page of active mandates.
- ③ **Validate** the name change;
- ④ **Cancel** the name change.

12.4.1. Details of an active mandate

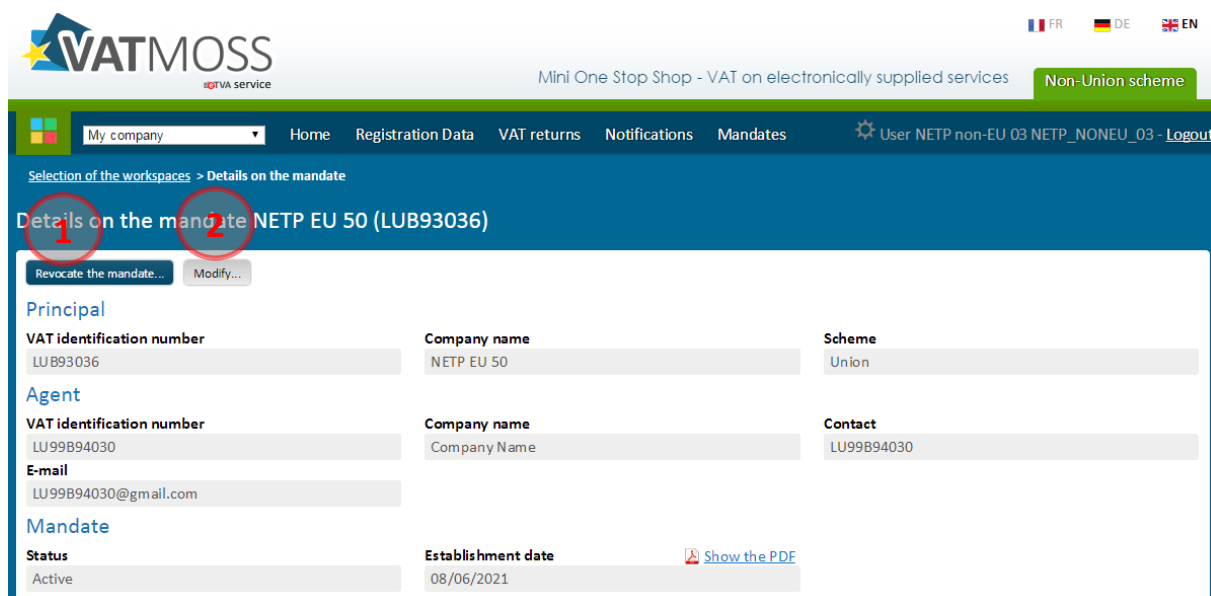


Figure 76: Details of an active mandate

The page of details of an active mandate lists the following information:

- About the principal:

- **VAT identification number**
- **Company name**
- **Scheme**
- About the agent:
 - **VAT identification number**
 - **Company name**
 - **Contact**
 - **E-mail address**
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF

From this screen, the user can

- ① Revoke the mandate by clicking on the button **“Revoke the mandate”** (see the section **“12.4.1.1 - Revoke a mandate”**);
- ② Modify some information through the button **“Modify”** (see the section **“12.4.1.2 - Modify his information”**).

12.4.1.1. Revoke a mandate

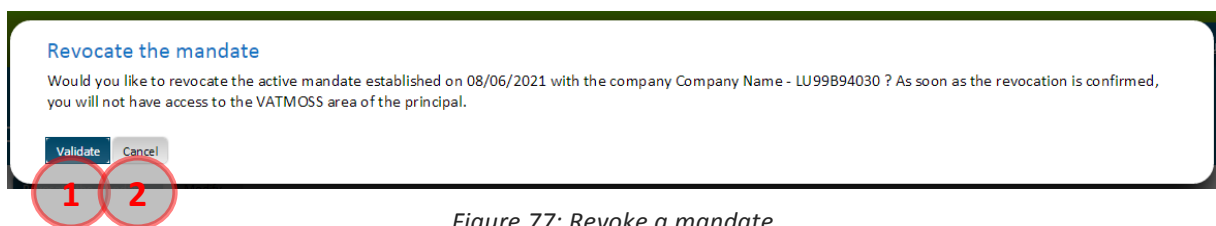


Figure 77: Revoke a mandate

By clicking on the button **“Revoke the mandate”** of Figure 76: Details of an active mandate, a pop-up opens asking the user to confirm the revocation of the mandate. Once the revocation has been validated, the agent will not have access to VATMOSS workspace of the LU NETP.

The user can either **validate** ① the revocation, or **cancel** it ②.

12.4.1.2. Modify his information

Modify my information linked to the mandate

Company name *
Company Name

Contact *
LU99B94030

E-mail *
LU99B94030@gmail.com

Modify Cancel

Figure 78: Modify my information linked to the mandate

When a mandate is active, an agent is able to modify some information concerning the mandate.

If the agent is a company not established in Luxembourg, this one can modify the following information:

- The **Company name**
- **Contact**;
- The **E-mail** address of the contact.

The user can either validate the modifications by clicking on the button “**Modify**” ①, or **cancel** them ②.

12.4.2. Details of an inactive mandate

VATMOSS
eGRVA service

Mini One Stop Shop - VAT on electronically supplied services

Non-Union scheme

My company Home Registration Data VAT returns Notifications Mandates User NETP non-EU 03 NETP_NONEU_03 - Logout

Selection of the workspaces > Details on the mandate

Details on the mandate NETP EU 50 (LUB93036)

Principal

VAT identification number	Company name	Scheme
LU B93036	NETP EU 50	Union

Agent

VAT identification number	Company name	Contact
LU99B94030	Company name	FIRST_NAME_LAST_NAME
E-mail		
NAME@EXAMPLE.COM		

Mandate

Status	Establishment date	Revocation date	Revocation initiator
Inactive	05/07/2015 Show the PDF	05/07/2015 Show the PDF	Principal (NETP EU 50)

Figure 79: Details of an inactive mandate

The page of details of an inactive mandate displays the following information:

- About the principal:
 - **VAT identification number**

- **Company name**
- **Scheme**
- About the agent:
 - **VAT identification number**
 - **Company name**
 - **Contact**
 - **E-mail address**
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF
 - **Revocation date** and the revocation PDF
 - **Revocation initiator**

12.5. VAT RETURN

Once a mandate is established, the agent can submit or modify VAT returns on behalf of the NETP. Please read the section “9 - VAT returns” about how to submit a VAT return.

Since the information band about the VAT return includes the name of the user that submits it, the information band of a VAT return submitted by a user of an agent displays the name of this user and the name of the agent.

Once the mandate between the agent and the LU NETP is revoked, the LU NETP keeps seeing who has submitted VAT returns. However, the future agents will not see that a VAT return has been submitted by an agent. The information band of the VAT return will display that the VAT return has been submitted by the NETP.

13. USER'S PREFERENCES

Each user of a LU NETP can customize the behavior of the portal via the preferences of the user. To access to the screen of preferences modification, the user clicks in the main menu on the choice **"Preferences"**. The following screen is then presented:

Figure 80: User's preferences

From this screen, several actions are possible:

- ① Change the language of the portal by default. This language will be used after each connection and it will always be possible to change the language by using the corresponding link in the header of the portal.
- ② Change the e-mail address. The displayed e-mail address comes initially from the access request to the application (if no modification was requested afterwards). The user can modify the e-mail address.
- ③ Ask to receive an e-mail when a new notification is available on the portal. It is then mandatory to enter the e-mail address to use.
- ④ Save the modifications. The language by default will be used at the next connection and the warning by e-mail will be taken into account during the sending of the next notification.
- ⑤ Cancel the modifications. The previous value will then be restored.



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